1950

ANNUAL REPORTS

OF THE

TOWN OF

ALTON, N. H.

FOR THE FISCAL YEAR ENDING DECEMBER 31st

1950

University of New Hampshire
Library

ANNUAL REPORTS

OF THE

SELECTMEN

TOWN CLERK

TOWN TREASURER, TRUSTEES OF TRUST FUNDS

TRUSTEES OF THE PUBLIC LIBRARY

COMMISSIONERS OF THE LIGHTING PRECINCT

WATER COMMISSIONERS

SCHOOL REPORT

AND THE

Reports of the State Auditors

OF THE

Town of Alton, N. H.

FOR THE YEAR ENDING DECEMBER 31,

1950

THE FARMINGTON NEWS PRESS
FARMINGTON, N. H.

N
352.07
A46
1950

FIRE ALARM SIGNALS

BOX NO.	LOCATION
3	Brush fire. Repeat three times.
4	Alton Bay Fire Station.
5	Central Schoolhouse.
6	Town Hall.
12	Campground Store.
13	Alton Bay, near Lester Downing Residence.
24	Main St., corner School St.
26	Main St., Wolfeboro Hill.
31	Oak Birch Inn.
23	Gilmanton Road, corner Mill St.
36	Opposite Wyman's Garage.
41	Bay Schoolhouse.
42	Main St., foot Rollins' Hill.
43	Main St., near Fred Colbath Residence.
2-2-2	Out of town call. All firemen to report at station.
1-1	All out signal.
2	Blasts at 7.30 a. m., no school.
2	Blasts at 7.30 p. m., Fire Dept. meeting.
1	Blast, water to be shut off in thirty minutes.

NOTICE

Brush fire, chimney fire, and all outside fire alarms are to be telephoned to the Alton operator, who will sound the proper alarm, and notify the proper authorities. This will be done by means of a control box now in the central office. State clearly the nature, extent and location of the fire. By complying with the above much time and property may be saved.

INSTRUCTIONS FOR OPERATING A BOX

Opening a box does not sound alarm: Pull down handle. Anyone sounding alarm to remain at box to direct firemen. Second alarm to be sounded by order of the chief engineer only. Test alarm every day at 12.45. Do not sound alarm unless necessary.

HAROLD PRIME, WESTON ALDEN,
OLIVER BARNES, Fire Wards of Alton.

TOWN OFFICERS

Selectmen

HERBERT T. ALDEN — TERM EXPIRES 1951
FREDERICK M. PERKINS — TERM EXPIRES 1952
LEON T. DODGE — TERM EXPIRES 1953

Clerk
ETHEL W. MORRELL

Treasurer
STELLA F. AYER

Tax Collector
RAYMOND C. DUNCAN

Auditors
CHESTER LITTLEFIELD — GEORGE WALLACE

Trustees of Trust Funds

CALVIN WYMAN — TERM EXPIRES 1951
FRANK M. AYER — TERM EXPIRES 1952
CLARENCE P. KILBORN — TERM EXPIRES 1953

Trustees of Public Library

DONALD GOWEN — TERM EXPIRES 1951
HAROLD CLOUGH — TERM EXPIRES 1952
ANNIE A. WHEELER — TERM EXPIRES 1953

Precinct Commissioners
FREDERICK M. PERKINS
CLARENCE KILBORN — HERBERT T. ALDEN

Representative to the General Court
FREDERICK M. PERKINS

Moderator
FRANK M. AYER

Supervisors of the Check List
NELLE S. P. CLOUGH — BLANCH LYNCH
BURTON HALE

Chief of Police
HAROLD TIBBETTS

Constable
RALPH DREW

Highway Agent
FORREST VARNEY

Health Officer
RALPH STEVENS

TOWN OFFICERS

Fire Wards

HAROLD PRIME WESTON ALDEN
OLIVER BARNES

Forest Fire Warden

HAROLD E. PRIME

Deputy Forest Fire Wardens

HAROLD CLOUGH CHARLES ROBERTS
OLIVER BARNES HERBERT CARD
LEWIS HAYES

School Board

LEON T. DODGE	TERM EXPIRES 1951
GEORGE WALLACE	TERM EXPIRES 1952
EMILY BARNES	TERM EXPIRES 1953

Superintendent

GEORGE HOLLOWAY

Librarian

ANNIE A. WHEELER

Justice of Municipal Court

CARL W. WYMAN

Water Commissioners

ERNEST SANDERS	TERM EXPIRES 1951
HERBERT ALDEN	TERM EXPIRES 1952
RALPH WEEKS	TERM EXPIRES 1953

Budget Committee

FRED T. WILSON	TERM EXPIRES 1951
WILLIAM PATTERSON	TERM EXPIRES 1951
PHILIP DROSTIE	TERM EXPIRES 1951
MARTIN A. LYNCH	TERM EXPIRES 1952
CHESTER LITTLEFIELD	TERM EXPIRES 1952
CARL W. WYMAN	TERM EXPIRES 1952
FRANK J. McGRATH	TERM EXPIRES 1953
HERMAN FOWLE	TERM EXPIRES 1953
HAROLD PRIME	TERM EXPIRES 1953

LEON T. DODGE, School Committee
CLARENCE KILBORN, Selectman

BUDGET

Estimates of Revenue and Expenditures for the Ensuing Year, January 1, 1951 to December 31, 1951, compared with Actual Revenue and Expenditures of the Previous Year, January 1, 1950 to December 31, 1950.

SOURCES OF REVENUE

	1950 Actual	1951 Estimate
From State:		
Interest and dividends tax	$4,958.92	$4,958.92
Railroad tax	430.20	430.20
Savings bank tax	126.79	126.79
Reimbursement a/c exemption of growing wood and timber	1,241.75	
For fighting forest fires	535.20	
Reimbursement of old age assistance	128.99	
From Local Sources Except Taxes:		
Dog licenses	278.34	200.00
Business licenses and permits	7.00	5.00
Fines and forfeits, municipal court	204.25	100.00
Rental of town hall and other buildings	2,059.55	500.00
Other miscellaneous refunds	6,287.66	
Interest received on taxes and deposits	514.98	200.00
Income of departments:		
(a) Highway, rental of equipment	1,924.51	500.00
Motor vehicle permit fees	5,600.03	3,000.00
Sale of town property	1,395.00	50.00
Amount Raised by Issue of Bonds or Notes:		
Water department notes	2,500.00	
Temporary loans	37,000.00	
Bonds and long term notes	2,800.00	
Interest on notes	977.39	
From Local Taxes Other Than Property Taxes:		
(a) Poll taxes	1,070.00	
(b) National bank stock taxes	36.50	
(c) Tax sales redeemed	555.45	
Property Taxes:		
(a) 1949 taxes	16,155.18	
(b) Current year taxes	97,266.55	
Cash on hand, December 31, 1949	13,472.67	
	$197,526.91	$10,070.91

BUDGET (continued)

PURPOSES OF EXPENDITURES	Appropriations Prev. Year 1949	Actual Expenditures Prev. Year 1949	Appropriations Recom. by Budget Com. 1950	Appropriations Submitted Without Recom. of Budget Com. 1950
Current Maintenance Expenses:				
General government:				
Town officers' salaries:	$3,000.00	$2,965.45	$3,500.00	$3,500.00
Town officers' expenses	1,000.00	2,610.02	1,600.00	1,600.00
Election and registration expenses	500.00	639.70	300.00	300.00
Municipal court expenses	200.00	150.00	200.00	200.00
Expenses town hall and other town buildings	3,000.00	4,401.50	3,200.00	3,200.00
Protection of persons and property:				
Police department	2,500.00	2,190.77	2,500.00	2,500.00
Fire department	5,289.00	5,597.87	5,813.85	5,813.85
Moth extermination—blister rust	400.00	400.00	400.00	400.00
Bounties		89.25		
Health:				
Health department	1,500.00	1,619.85	1,600.00	1,600.00
Vital statistics	35.00	14.50	35.00	35.00
Hospitals		650.00		
Highways and bridges:				
Town maintenance, summer	8,000.00	11,106.31	7,000.00	8,000.00
Town maintenance, winter	6,000.00	6,202.93	5,000.00	6,000.00

BUDGET (continued)

Street lighting	150.00	132.00	150.00	150.00
General expenses of highway department	2,000.00	8,402.75	3.000.00	3,000.00
Tarvia				
Libraries:	1,500.00	2,411.94	2,100.00	2,100.00
Libraries	1,001.10	1,001,10	2,001.10	2,001.10
Public welfare:				
Town poor	3,000.00	2,324.04	3,000.00	3,000.00
Old age assistance	7,800.00	7,867.77	10,000.00	10,000.00
Patriotic purposes:				
Cemetery fence			1.00	1.00
Memorial day and veterans' associations	150.00	150.00	150.00	150.00
Aid to soldiers and their families	500.00	95.72	500.00	500.00
Recreation:				
Parks and playgrounds	600.00	1,167.37	1,100.00	1,100.00
Summer and winter sports	1,500.00	1,505.00	1,000.00	1,000.00
Public service enterprises:				
Cemeteries	1,000.00	845.00	1,000.00	1,000.00
Boat races			500.00	500.00
Clerk	1,500.00	924.35	1,500.00	1,500.00
Unclassified:				
Special articles		3,422.67		
Damages and legal expenses, including dog damage	100.00		100.00	100.00
Advertising and Regional associations	281.00		1.00	316.00

BUDGET (continued)

Interest:				
On temporary loans	450.00	1,602.74	800.00	800.00
On bonded debt			3,942.75	3,942.75
Town dump			1.00	1.00
Outlay for New Construction and Permanent Improvements:		12,630.76		
Highways and bridges:				
Class V roads	855.39	855.39	870.42	870.42
County tax		12,518.21	18,000.00	18,000.00
Post war fund		2,000.00		
Indebtedness:				
Temporary loans		37,000.00		
Payment on principal of debt:				
Library fund		3,000.00		
Shore roads			2,000.00	2,000.00
Long term notes		5,600.00		
Precinct tax		2,930.00	2,930.00	2,930.00
Spraying trees	250.00	200.00	250.00	250.00
School tax		44,451.80	40,779.12	40,779.12
Total expenditures	$54,061.49	$146,319.61	$86,361.12	$129,140.24

ALTON WARRANT

STATE OF NEW HAMPSHIRE

To the inhabitants of the town of Alton, in the County of Belknap, in said state, qualified to vote in town affairs:

You are hereby notified to meet at the town house, in said Alton, on Tuesday, the thirteenth day of March next, at nine o'clock in the forenoon, to act upon the following subjects:

Article 1. To see what sum of money the town will vote to raise and appropriate to pay all necessary charges of the town for the ensuing year.

Article 2. To see what sum of money the town will vote to raise and appropriate for the repairs of highways and bridges for the ensuing year, in addition to that required by law.

Article 3. To see what sum of money the town will vote to raise and appropriate for the removal of snow from the town's highways.

Article 4. To see if the town will vote to raise and appropriate the sum of $1,500.00 for a bookkeeper, providing the bookkeeper keep the records and books of the water department, school department, and selectmen.

Article 5. To see what sum of money the town will vote to raise and appropriate to be expended on roads leading to shore property in conjunction with the amounts raised and expended by property owners.

Article 6. To see what sum of money the town will vote to raise and appropriate for the purchase of tarvia and application of same.

Article 7. To see if the town will vote to raise and appropriate the sum of $870.42, provided that the state will contribute $5,802.78 for Class V roads, so called.

Article 8. To see if the town will vote to authorize the selectmen to borrow necessary monies in anticipation of taxes.

Article 9. To see what sum of money the town will vote to raise and appropriate for the decoration of soldiers' graves.

Article 10. To see what sum of money the town will vote to raise and appropriate for the maintenance of the public library in addition to that required by law.

Article 11. To see if the town will vote to raise and appropriate the sum of $400.00 to be expended under state supervision for the control of white pine blister rust.

Article 12. To see if the town will vote to raise and appropriate the sum of $316.00 to the Lakes Region Association of New Hampshire, which is one-hundredth of one per cent of the assessed valuation, for the purpose of publicizing and promoting the natural advantages and resources of the town together with the other towns in the Lakes Region.

Article 13. To see if the town will vote to raise and appropriate the sum of $250.00 for spraying trees along highways.

Article 14. To see if the town will vote to authorize the selectmen to have the expenditures of each department itemized in the town report annually. (By petition)

Article 15. To see if the town will vote to discontinue the present town dump and to acquire a suitable new location for a town dump and raise and appropriate the necessary funds to defray the expense of the same. (By petition)

Article 16. To see if the town will vote to adopt the provisions of Chapter 55, of the Revised Laws of New Hampshire, 1942, and all amendments thereof relative to the establishment of the town manager system of government in said town. (By petition)

Article 17. To see if the town will vote to adopt the following law: "No person, firm or corporation shall use a loudspeaker or public addressing system, out of doors, unless a license to do so is first obtained from the selectmen. Any violation of the provisions hereof shall be punished by a fine not exceeding $10.00. (By request)

Article 18. To see if the town will vote to raise and appropriate the sum of $1,000.00 for band concerts, summer and winter activities. (By request)

Article 19. To see if the town will vote to raise and appropriate the sum of $500.00 to be expended to help defray the expenses of an Outboard Marathon Race, scheduled for August 5th at Alton Bay. (By request)

Article 20. To see if the town will vote to appropriate from the Post War fund the sum of $1,000.00 for the purpose of replacing the cemetery fence. (By petition)

Article 21. To see if the town will authorize the selectmen to administer and dispose at public auction of any real estate acquired through tax collector's deeds, or to transfer the town's interest in any tax liens held by it before a deed is due thereon. This authority to continue until revoked or recinded at some future meeting. (By request)

Article 22. "Shall the provisions of Chapter 171-A of the Revised Laws relative to playing games of beano be adopted in the town?"

Article 23. To hear the report of agents, auditors, committees or officers heretofore chosen and pass any vote relating thereto.

Article 24. To choose all necessary town officers for the ensuing year, to elect one selectman for three years, one library trustee for three years, one trustee of trust funds for three years and one water commissioner for three years.

Given under our hands and seal this sixteenth day of February, 1951.

FREDERICK M. PERKINS,
LEON T. DODGE,
HERBERT T. ALDEN,
Selectmen of Alton.

A true copy, attest:

FREDERICK M. PERKINS,
LEON T. DODGE,
HERBERT T. ALDEN,
Selectmen of Alton.

REPORT
of an AUDIT and EXAMINATION
OF THE ACCOUNTS OF THE
TOWN OF ALTON, NEW HAMPSHIRE
MADE BY THE
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
CONCORD, N. H., FEBRUARY 2, 1951

Board of Selectmen
Alton, New Hampshire.
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Alton for the fiscal year ended December 31, 1950, which was made by this Division at the request of the budget committee. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Water Department and Lighting Precinct.

FINANCIAL STATEMENTS
Comparative Balance Sheets,
December 31, 1949 - December 31, 1950:
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1949 and December 31, 1950, are presented in Exhibit A-1. As indicated therein, the Net Debt increased by $2,332.20 during 1950.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increases in Net Debt		
Budget deficit	$5,604.71	
Long term notes issued	2,800.00	
Decrease in accounts receivable	1,476.14	
Tax liens transferred to tax deeds	296.29	
Increases in Net Debt		$10,177.14

Long term notes paid	$5,600.00	
Increase in water department cash on hand	2,235.94	
Increase in town clerk's cash on hand	9.00	
		$7,844.94
Net increase		$2,332.20

Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1950, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of $10,972.85, less a net revenue surplus of $5,368.14, resulted in a net budget deficit of $5,604.71.

Statement of Long Term Indebtedness: (Exhibit G)

A statement of Long Term Indebtedness as of December 31, 1950, showing annual maturities of principal and annual interest requirements, is included in Exhibit G.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1950, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the treasurer's balance, as of December 31, 1950, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the collector's records.

GENERAL COMMENTS

Appropriation Overdrafts:

The budget summary (Exhibit A-4) indicates:

Overdrafts of appropriations	$15,787.99
Unexpended balances of appropriations	4,815.14
Net overdraft of appropriations	$10,972.85

Sections 5 and 6 of Chapter 52, Revised Laws of New Hampshire, as amended, (Municipal Budget Act) the provisions of which have been adopted by the Town of Alton, provides as follows:

"5. Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes".

"6. Penalty. Any person or persons violating the provisions of section 5 shall be subject to removal from office on proper petition brought before the superior court. Such petition shall take precedence of other actions pending in said court, and shall be heard and decided as speedily as possible".

It must be stated, therefore, that contrary to the provisions of Section 5 of the Municipal Budget Act, (1) expenditures exceeded total budgetary appropriations and (2) no application was made by the Board of Selectmen to the Tax Commission for authority to exceed appropriations.

The larger overdrafts were in the following accounts:

Town hall	$1,401.50
Town highway maintenance (summer)	1,989.43
General expense of highway department	4,789.94

Principal of debt	1,000.00
Capital reserve fund	1,000.00
Overlay (abatements)	2,584.78

We offer the following comment in relation thereto:

Included in the expenditures for highway purposes was the amount of $5,682.88, which was expended to repair the damage to highways resulting from the November storm. As shown by Exhibit B-3, this was included in the following accounts:

Summer maintenance	$2,729.90
General expense of highway department	2,952.98
	$5,682.88

It will be seen, therefore, that while the combined overdraft of the "town maintenance" and "general expense of highway department" appropriations amounted to $6,779.37, $5,682.88 was attributable to storm damage repairs.

The appropriation for the Capital Reserve Fund was $1,000.00, the payment made to the fund $2,000.00, with a resulting overdraft of $1,000.00. The net result of this transaction was a transfer of funds from the town general account to the Capital Reserve Fund account, with no resulting decrease thereby of the assets of the town.

The payment of $1,000.00 on the principal of debt, in excess of the amount appropriated, reduced the liabilities of the town by a like amount.

The "overlay" account, the amount of which is determined by the board of selectmen rather than the town meeting, is raised in accordance with the provisions of the law to provide for abatements.

Conclusion:

The accounts and records of the town officials which we examined were found in good condition and the accounting and financial procedure, with exceptions as herein indicated, conformed to the prescribed methods and procedure.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Town of Alton for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, C. David Sullivan, Auditors.

Hugh J. Cassidy, John F. Flanders, Robert W. Flanders, Accountants.

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 2, 1951

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Alton for the fiscal year ended December 31, 1950; and, with exceptions as indicated in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town as of December 31, 1950, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, C. David Sullivan, Auditors.

Hugh J. Cassidy, John F. Flanders, Robert W. Flanders, Accountants.

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EXHIBIT A-1

Comparative Balance Sheets

Fiscal Years Ended December 31, 1949 and December 31, 1950

Assets	December 31, 1949		December 31, 1950	
Cash:				
In hands of treasurer	$13,472.67		$6,765.50	
In hands of officials (clerk)			9.00	
Water department	2,769.26		5,005.20	
		$16,241.93		$11,779.70
Capital reserve fund		12,000.00		14,000.00
Accounts due to town:				
Due from state:				
Bounties	$787.50		$84.25	
Balance of reimbursement a/c:				
Exemption of growing wood and timber			146.82	
Other bills due town:				
Balance due on tarring drives, etc.	1,000.92		214.00	
Accounts receivable, water	2,726.15		2,036.93	
		$4,514.57		$2,482.00

EXHIBIT A-1 (continued)
Comparative Balance Sheets
Fiscal Years Ended December 31, 1949 and December 31, 1950

Unredeemed taxes:				
Levy of 1949			$419.81	
Levy of 1948	$439.39		302.48	
Levy of 1947	163.09		44.79	
Previous years	725.55		114.08	
		$1,328.03		$881.16
Uncollected taxes:				
Levy of 1950			$16,209.02	
Levy of 1949	$17,514.55		14.00	
Levy of 1948			2.00	
		$17,514.55		$16,225.02
Total assets		$51,599.08		$45,367.88
Net debt		25,302.72		27,634.92
Total assets and net debt		$76,901.80		$73,002.80

EXHIBIT A-1 (continued)
Comparative Balance Sheets
Fiscal Years Ended December 31, 1949 and December 31, 1950

Liabilities	December 31, 1949		December 31, 1950	
Accounts owed by town:				
Yield tax bonds				$250.00
Due school district:				
Dog licenses	$189.80			
Appropriation	21,762.00			18,602.80
		$21,951.80		
Capital Reserve fund		12,000.00		14,000.00
Long term notes:				
Water notes	$38,850.00		$36,450.00	
Fire truck notes	4,100.00		1,900.00	
Highway truck			1,800.00	
		$42,950.00		$40,150.00
Total liabilities		$76,901.80		$73,002.80

EXHIBIT A-2

Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1950

Net debt, December 31, 1950		$27,634.92	
Net debt, December 31, 1949		25,302.72	
Increase in debt			$2,332.20
Increases:			
Budget deficit	$5,604.71		
Long term notes issued	2,800.00		
Decrease in accounts receivable	1,476.14		
Taxes deeded to town	296.29		
Total increases		$10,177.14	
Decreases:			
Long term notes paid	$5,600.00		
Increase cash in officials' hands	2,244.94		
Total decreases		$7,844.94	
Net increase			$2,332.20

EXHIBIT A-3

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1950

	Forwarded from 1949	Appropriations	Receipts & Reimbursements	Total Amount Available	Expenditures	Balances Unexpended	Balances Overdraft	Forwarded to 1951 Assets	Forwarded to 1951 Liabilities
Town officers' salaries		$3,000.00		$3,000.00	$2,965.45	$34.55			
Town officers' expenses		1,000.00	$25.40	1,025.40	1,685.67		$660.27		
Election and registration		500.00		500.00	639.70		139.70		
Municipal court expenses		200.00		200.00	150.00	50.00			
Town hall and other buildings		3,000.00		3,000.00	4,401.50		1,401.50		
Police department		2,500.00		2,500.00	2,190.77	309.23			
Fire department		5,289.00	644.18	5,933.18	5,597.87	335.31			
Blister rust—moth extermination		400.00	3.66	403.66	400.00	3.66			
Health department(includes town dump)		1,500.00		1,500.00	1,619.85		119.85		
Hospitals		650.00		650.00	650.00				
Vital statistics		35.00		35.00	14.50	20.50			
Town road aid		855.39		855.39	855.39				
Town maintenance, summer		8,000.00	1,116.88	9,116.88	11,106.31		1,989.43		
Town maintenance, winter		6,000.00	23.50	6,023.50	6,202.93		179.43		
Street lighting		150.00		150.00	132.00	18.00			
General expenses of highway department		2,000.00	1,612.81	3,612.81	8,402.75		4,789.94		
Tarvia		1,500.00		1,500.00	2,411.94		911.94		
Shore roads		2,000.00	385.00	2,385.00	1,632.00	753.00			
Public bathing beach		500.00		500.00	520.40		20.40		
Spraying trees		250.00		250.00	200.00	50.00			
Town hall lighting and heating alterations		5,986.00		5,986.00	6,746.40		760.40		
Libraries		1,001.10		1,001.10	1,001.10				
Old age assistance		7,800.00	128.99	7,928.99	7,867.77	61.22			
Town poor		3,000.00	31.28	3,031.28	2,324.04	707.24			
Soldiers' aid		500.00	8.00	508.00	95.72	412.28			
Memorial day		150.00		150.00	150.00				

EXHIBIT A-3 (continued)

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1950

	Forwarded from 1949	Appropriations	Receipts & Reimbursements	Total Amount Available	Expenditures	Balances Unexpended	Balances Overdraft	Forwarded to 1951 Assets	Forwarded to 1951 Liabilities
Parks and playgrounds		600.00	1,696.40	2,296.40	1,167.37	1,129.03			
Summer and winter sports		1,500.00		1,500.00	1,505.00		5.00		
Cemeteries		1,000.00		1,000.00	854.00	146.00			
Damages and legal expenses		100.00		100.00	41.10	58.90			
Advertising and Regional Associations		307.00		307.00	307.00				
Interest		450.00	1,077.39	1,527.39	1,602.74		75.35		
Payments on principal of debt		2,200.00	2,400.00	4,600.00	5,600.00		1,000.00		
County tax		12,518.21		12,518.21	12,518.21				
School district:									
1949-50 appropriation	$21,762.00			21,762.00	21,762.00				
1950-51 appropriation		41,102.80		41,102.80	22,500.00				$18,602.80
Dog licenses	189.80			189.80	189.80				
Capital reserve fund (post war fund)		1,000.00		1,000.00	2,000.00		1,000.00		
Town bookkeeper		1,500.00		1,500.00	924.00	575.65			
Bounties					89.25			$89.25	
Overlay		2,586.50		2,586.50	5,171.28		2,584.78		
Alton Junior Rifle club					50.00		50.00		
Cate fund			1,914.34	1,914.34	1,831.81	82.53			
Water works		1,000.00		1,000.00	1,000.00				
Library building fund			3,000.00	3,000.00	3,000.00				
Temporary loans			37,000.00	37,000.00	37,000.00				
Precincts		2,930.00		2,930.00	2,930.00				
Oui-No club					100.00		100.00		
New truck			2,800.00	2,800.00	2,731.96	68.04			
Bonds for yield tax			250.00	250.00					250.00
	$21,951.80	$126,561.00	$54,117.83	$202,630.63	$194.839.93	$4,815.14	$15,787.99	$89.25	$18,852.80

EXHIBIT A-4

Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1950

Source	Revenues Estimated	Actual	Excess	Deficit
Interest and dividends tax	$4,926.00	$4,958.92	$32.92	
Railroad tax	300.00	430.20	130.20	
Savings bank tax	200.00	126.79		$73.21
Reimbursement a/c state and federal lands	19.00	21.66	2.66	
Motor vehicle permit fees	3,000.00	5,600.03	2,600.03	
Business licenses and permits	5.00	15.00	10.00	
Fines and forfeits, municipal court	100.00	204.25	104.25	
Rent of town property	200.00	56.00		144.00
Sale of tax deeded property	300.00	443.70	143.70	
Dog licenses	200.00	278.34	78.34	
Rental of town equipment	500.00	500.00		
Reimbursement a/c exemption of growing wood and timber	1,165.00	1,167.29(*)	2.29	
Refunds		9.31	9.31	
Added taxes		2,078.47	2,078.47	
Interest on taxes		481.33	481.33	
Deficiency of taxes committed under budgetary requirements	88.15			88.15
	$11,003.15	$16,371.29	$5,673.50	$305.36

(*) Includes: Reimbursement from state a/c exemption of growing wood and timber $799.75

Balance due from state a/c exemption of growing wood and timber 146.82

Yield tax assessed 220.72

$1,167.29

Budget Summary

Overdrafts of appropriations	$15,787.99		
Unexpended balances of appropriations	4,815.14		
Net overdraft of appropriations		$10,972.85	
Actual revenues	$16,371.29		
Estimated revenues	11,003.15		
Revenue surplus		$5,368.14	
Budget deficit			$5,604.71

EXHIBIT B-1

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1950

RECEIPTS

From local taxes:			
Current year:			
Property taxes	$97,442.55		
Poll taxes	894.00		
National bank stock tax	36.50		
Yield taxes	192.00		
		$98,565.05	
Prior years:			
Property taxes		15,768.09	
Poll taxes		284.00	
Interest received on taxes		481.33	
Tax sales redeemed		601.49	
			$115,699.96
From state:			
Interest and dividend tax		$4,958.92	
Railroad tax		430.20	
Savings bank tax		126.79	
Blister rust refund		3.66	
Reimbursement a/c federal forest lands		21.66	
Reimbursement a/c growing wood and timber		799.75	
Fighting forest fires		275.75	
Bounties		792.50	
			$7,409.23

From local sources, except taxes:			
Dog licenses		$278.34	
Business licenses and permits		15.00	
Fines and forfeits, municipal court		204.25	
Rent of town property and equipment		2,168.81	
Income from trust funds		4,954.14	
Income from departments:			
Town maintenance	$1,485.58		
Soldiers' aid	8.00		
Town poor	31.28		
Old age assistance	128.99		
Town officers' expense	25.40		
Fire department	368.43		
Parks and playgrounds	1,696.40		
		$3,744.08	
Income from water department		3,477.39	
Registration of motor vehicles		5,600.03	
			$20,442.04
Receipts other than current revenue:			
Temporary loans		$37,000.00	
Note		2,800.00	
Refunds		9.31	
Timber tax bond		250.00	
Sale of town property		443.70	
			$40,503.01
Total receipts from all sources			$184,054.24
Balance, December 31, 1949			13,472.67
Grand total			$197,526.91

EXPENDITURES

General government:		
Town officers' salaries	$2,965.45	
Town officers' expense	2,610.02	
Election and registration	639.70	
Municipal court	150.00	
Town hall and other buildings	4,401.50	
		$10,766.67
Protection of persons and property:		
Police	$2,190.77	

Fire		5,597.87	
Blister rust		400.00	
Bounties		89.25	
			$8,277.89
Health:			
Hospital		$650.00	
Health department (includes town dump)		1,619.85	
Vital statistics		14.50	
			$2,284.35
Highway and bridges:			
T. R. A.		$855.39	
Town maintenance:			
Summer	$11,106.31		
Winter	6,202.93		
		$17,309.24	
Tarvia		2,411.94	
Street lighting		132.00	
General expenses of highway		8,402.75	
Spraying trees		200.00	
			$29,311.32
Libraries			1,001.10
Public welfare:			
Old age assistance		$7,867.77	
Town poor		2,324.04	
			$10,191.81
Patriotic purposes:			
Memorial day		$150.00	
Soldiers' aid		95.72	
			$245.72
Recreation:			
Parks and playgrounds		$1,167.37	
Summer and winter sports		1,505.00	
			$2,672.37
Public service enterprises:			
Cemeteries			$854.00
Unclassified:			
Alton Junior Rifle club		$50.00	

Damage and legal expenses		41.10	
Oui-No club		100.00	
Taxes bought by town		983.80	
Advertising and Regional Association		307.00	
Refunds		108.96	
Cate fund		1,831.81	
			$3,422.67
Interest			1,602.74
New construction and improvements:			
Land and buildings		$7,746.40	
New equipment		2,731.96	
Shore roads		1,632.00	
Public bathing beach		520.40	
			$12,630.76
Indebtedness:			
Temporary loans		$37,000.00	
Bonds and long term notes		5,600.00	
Library building fund		3,000.00	
Capital reserve fund (post War Fund)		2,000.00	
			$47,600.00
Payments to other governmental divisions:			
County tax		$12,518.21	
Precinct tax		2,930.00	
School district:			
Appropriation	$44,262.00		
Dog licenses	189.80		
		44,451.80	
			$59,900.01
Total expenditures			$190,761.41
Balance, December 31, 1950			6,765.50
Grand total			$197,526.91

EXHIBIT B-2

Summary of Receipts and Expenditures and Proof of Treasurer's Balance
Fiscal Year Ended December 31, 1950

Balance, December 31, 1949	$13,472.67

Receipts during year	184,054.24	
	$197,526.91	
Expenditures during year	190,761.41	
Balance, December 31, 1950		$6,765.50

Proof of Balance

Balance in Farmington National Bank, as per statement dated December 29, 1950	$14,274.99	
Plus: Deposit January, 1951, not credited	4,301.84	
	$18,576.83	
Less: Outstanding checks	11,811.33	
Reconciled bank balance, December 31, 1950		$6,765.50

EXHIBIT B-3
Summary of Storm Damage Expenditures
Fiscal Year Ended December 31, 1950

Amount expended, included in town maintenance:		
Summer maintenance	$2,729.90	
General expense of highway department	2,952.98	
Total		$5,682.88

EXHIBIT C-1
Tax Levy of 1950
Summary of Warrant
Fiscal Year Ended December 31, 1950

Debits	Total	Property & Yield Taxes	Poll Taxes	Interest
Committed to collector:				
Property and poll taxes	$115,557.85	$114,065.85	$1,492.00	
Yield taxes	220.72	220.72		
Interest collected during year	4.95			$4.95
Added Taxes:				
Property and poll taxes	1,714.85	1,640.85	74.00	
National bank stock taxes	36.50	36.50		
	$117,534.87	$115,963.92	$1,566.00	$4.95

Credits				
Remittances to treasurer:				
Property and poll taxes	$98,336.55	$97,266.55	$1,070.00	
Yield taxes	192.00	192.00		
National bank stock taxes	36.50	36.50		
Interested collected	4.95			$4.95
Abatements allowed:				
Property and poll taxes	2,755.85	2,653.85	102.00	
Uncollected taxes, December 31, 1950:				
Property and poll taxes	16,180.30	15,786.30	394.00	
Yield taxes	28.75	28.75		
	$117,534.87	$115,963.92	$1,566.00	$4.95

EXHIBIT C-2
Summary of Warrants
Fiscal Year Ended December 31, 1950

	Levies of: 1949	1948
Dr.		
Taxes committed to collector:		
Property taxes	$9,408.25	
Poll taxes	170.00	
Added taxes:		
Property taxes	296.01	$7.11
Poll taxes	16.00	4.00
Interest collected	393.85	3.08
	$10,284.11	$14.19
Cr.		
Remittances to treasurer:		
Property taxes	$8,653.01	$7.11
Poll taxes	136.00	2.00
Interest	393.85	3.08
Abatements allowed:		
Property taxes	1,051.25	
Poll taxes	36.00	
Uncollected taxes:		
Poll taxes	14.00	2.00
	$10,284.11	$14.19

EXHIBIT C-3

Summary of Tax Sale Account, Fiscal Year Ended December 31, 1950

	Levies of													
	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936
Dr.														
Unredeemed taxes, January 1, 1950		$439.39	$163.09	$109.89	$86.77	$78.98	$110.01	$105.88	$44.09	$49.53	$26.28	$25.58	$12.50	$76.04
Tax sale of August 29,1950	$983.80													
Interest collected	3.66													
	$987.46	$439.39	$163.09	$109.89	$86.77	$78.98	$110.01	$105.88	$44.09	$49.53	$26.28	$25.58	$12.50	$76.04
Cr.														
Remittances to treasurer	$493.50	$8.74	$8.55	$8.49	$8.23	$7.78	$7.52	$8.43	$8.56	$8.54	$8.66	$8.36	$7.53	$8.60
Interest	3.66													
Abatements allowed	42.58	98.16	82.38	55.76	45.10	27.99	54.37	45.03		14.08				67.44
Deeded to town	27.91	30.01	27.37	20.44	29.10	20.22	27.34	32.79	14.39	26.91	17.62	17.22	4.97	
Unredeemed taxes, December 31, 1950	419.81	302.48	44.79	25.20	4.34	22.99	20.78	19.63	21.14					
	$987.46	$439.39	$163.09	$109.89	$86.77	$78.98	$110.01	$105.88	$44.09	$49.53	$26.28	$25.58	$12.50	$76.04

EXHIBIT D

Statement of Town Clerk's Motor Vehicle and Dog License Account
Fiscal Year Ended December 31, 1950

Dr.

Motor vehicle permits issued:			
1949 Nos. 217086-217100)			
Nos. 222451-222467)			
No. 222501)			
1950 Nos. 1601-2300)			
Nos. 212801-212850)			
Nos. 227351-227381)		$5,609.03	
Dog licenses issued:			
97 males @ $2.00	$194.00		
9 females @ $5.00	45.00		
3 kennels @ $12.00	36.00		
3 miscellaneous	3.34		
		$278.34	
			$5,887.37

Cr.

Remittances to treasurer:			
A/c motor vehicle permits	$5,600.03		
A/c dog licenses	278.34		
		$5,878.37	
Cash on hand, December 31, 1950:			
A/c motor vehicle permits		9.00	
			$5,887.37

EXHIBIT E-1

Statement of Water Department's Receipts and Expenditures
Fiscal Year Ended December 31, 1950

RECEIPTS

Town of Alton		$1,000.00
Water department accounts:		
Flat rate assessments	$5.381.91	
Metered accounts	3,321.30	
Merchandise sales and job work	140.17	
		$8,843.38
Total receipts		$9,843.38
Balance on hand, January 1, 1950		2,787.26
Grand total		$12,630.64

EXPENDITURES

Material and supplies		$229.71
New construction		776.81
Merchandise sales and job work		4.00
Equipment:		
Repairs to mains	$51.25	
Services	70.05	
Hydrants	266.91	
		$388.21
Operating expenses:		
Water supply:		
Repairs to services	$7.75	
Pumping station	740.40	
Fuel for power	717.49	
Miscellaneous labor	15.75	
Source of supply	84.10	
Equipment	393.06	
		$1,958.55
Distribution:		
Labor on meters	$3.00	
Labor on hydrants	61.05	
		$64.05
Miscellaneous:		
General expenses	$399.47	
Other expenses	327.25	
Long term notes	2,400.00	
Interest on long term notes	1,077.39	
		$4,204.11
Total expenditures		$7,625.44
Balance on hand, December 31, 1950		5,005.20
Grand total		$12,630.64

EXHIBIT E-2

Summary of Water Department's Receipts and Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1950

Balance on hand, January 1, 1950	$2,787.26		
Receipts during 1950	9,843.38		
		$12,630.64	
Expenditures during 1950		7,625.44	
Balance on hand, December 31, 1950			$5,005.20

Proof of Balance

Balance in Farmington National Bank as per statement dated December 29, 1950		$5,087.06	
Less: Outstanding checks			
No. 77	$51.86		
No. 78	25.00		
No. 79	25.00		
No. 81	17.00		
		$118.86	
		$4,968.20	
Add: Cash on hand, December 31, 1950 (*)		37.00	
Reconciled bank balance			$5,005.20

(*) Included in deposit of January 12, 1951.

EXHIBIT F

Summary of Light Precinct's Receipts and Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1950

Balance on hand, January 1, 1950	$1,256.60		
Receipts during 1950	2,930.00		
		$4,186.60	
Expenditures during 1950		2,765.19	
Balance on hand, December 31, 1950			$1,421.41

Proof of Balance

Balance in Farmington National Bank, as per statement dated December 11, 1950		$738.69	
Less: Outstanding checks			
No. 142	$469.28		
No. 143	5.00		
No. 144	5.00		
No. 145	5.00		
No. 146	5.00		
No. 147	3.00		
No. 148	5.00		
		$497.28	
		$241.41	
Add: Cash on hand, December 31, 1950 (*)		1,180.00	
Reconciled bank balance			$1,421.41

(*) Included in deposit of January, 1951.

EXHIBIT G

Summary of Long Term Indebtedness, Principal and Interest, Fiscal Year Ended December 31, 1950

	3%			3%			2¾%			3%		
	Water Dept. Serial Notes			Water Dept. Serial Notes			Water Dept. Serial Notes			Water Dept. Serial Notes		
Date of issue	November 14, 1938			January 31, 1939			March 13, 1942			May 1, 1942		
Amount of original issue	$8,000.00			$750.00			$20,000.00			$2,000.00		
Principal payable date	November 14			January 31			March 13			May 1		
Interest payable dates	November 14			January 31			March 13			May 1		
Payable at	Farmington National Bank			Farmington National Bank			Farmington National Bank			Farmington National Bank		
Maturities year ending	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
December 31, 1951	$400.00	$96.00	$496.00	$750.00	$22.50	$772.50	$1,000.00	$330.30	$1,330.00		$60.00	$60.00
December 31, 1952	400.00	84.00	484.00				1,000.00	302.50	1,302.50	$2,000.00	60.00	2,060.00
December 31, 1953	400.00	72.00	472.00				1,000.00	275.00	1,275.00			
December 31, 1954	400.00	60.00	460.00				1,000.00	247.50	1,247.50			
December 31, 1955	400.00	48.00	448.00				1,000.00	220.00	1,220.00			
December 31, 1956	400.00	36.00	436.00				1,000.00	192.50	1,192.50			
December 31, 1957	400.00	24.00	424.00				1,000.00	165.00	1,165.00			
December 31, 1958	400.00	12.00	412.00				1,000.00	137.50	1,137.50			
December 31, 1959							1,000.00	110.00	1,110.00			
December 31, 1960							1,000.00	82.50	1,082.50			
December 31, 1961							1,000.00	55.00	1,055.00			
December 31, 1962							1,000.00	27.50	1,027.50			
December 31, 1963												
December 31, 1964												
December 31, 1965												
December 31, 1966												
December 31, 1967												
December 31, 1968												
December 31, 1969												
	$3,200.00	$432.00	$3,632.00	$750.00	$22.50	$772.50	$12,000.00	$2,145.00	$14,145.00	$2,000.00	$120.00	$2,120.00

EXHIBIT G (continued)

Summary of Long Term Indebtedness, Principal and Interest, Fiscal Year Ended December 31, 1950

	2¾ %			2¾ %			2¼ %			2½ %		
	Water Dept. Serial Notes			Water Dept. Serial Notes			Fire Truck Serial Notes			Highway Truck Serial Notes		
Date of issue	September 29, 1948			April 22, 1949			April 9, 1948			1950		
Amount of original issue	$10,000.00			$10,000.00			$8,500.00			$2,800.00		
Principal payable date	September 29			April 22			December 15			December 15		
Interest payable dates	March 29 & September 29			April 22 & October			December 15			December 15		
Payable at	Farmington National Bank			Farmington National Bank			Farmington National Bank			Farmington National Bank		
Maturities year ending	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
December 31, 1951	$500.00	$247.50	$747.50	$500.00	$254.38	$754.38	$1,900.00	$42.75	$1,942.75	$1,000.00	$45.00	$1,045.00
December 31, 1952	500.00	233.76	733.76	500.00	240.63	740.63				800.00	20.00	820.00
December 31, 1953	500.00	220.00	720.00	500.00	226.88	726.88						
December 31, 1954	500.00	206.26	706.26	500.00	213.13	713.13						
December 31, 1955	500.00	192.50	692.50	500.00	199.38	699.38						
December 31, 1956	500.00	178.76	678.76	500.00	185.63	685.63						
December 31, 1957	500.00	165.00	665.00	500.00	171.88	671.88						
December 31, 1958	500.00	151.26	651.26	500.00	158.13	658.13						
December 31, 1959	500.00	137.50	637.50	500.00	144.38	644.38						
December 31, 1960	500.00	123.76	623.76	500.00	130.63	630.63						
December 31, 1961	500.00	110.00	610.00	500.00	116.88	616.88						
December 31, 1962	500.00	96.26	596.26	500.00	103.12	603.13						
December 31, 1963	500.00	82.50	582.50	500.00	89.38	589.38						
December 31, 1964	500.00	68.76	568.76	500.00	75.63	575.63						
December 31, 1965	500.00	55.00	555.00	500.00	61.88	561.88						
December 31, 1966	500.00	41.26	541.26	500.00	48.13	548.13						
December 31, 1967	500.00	27.52	527.52	500.00	34.38	534.38						
December 31, 1968	500.00	13.75	513.75	500.00	20.63	520.63						
December 31, 1969				500.00	6.87	506.87						
	$9,000.00	$2,351.35	$11,351.35	$9,500.00	$2,481.96	$11,981.96	$1,900.00	$42.75	$1,942.75	$1,800.00	$65.00	$1,865.00

EXHIBIT G (continued)
Summary of Long Term Indebtedness, Principal and Interest
Fiscal Year Ended December 31, 1950

	Principal	Summary Interest	Total
Maturities year ending:			
December 31, 1951	$6,050.00	$1,098.13	$7,148.13
December 31, 1952	5,200.00	940.89	6,140.89
December 31, 1953	2,400.00	793.88	3,193.88
December 31, 1954	2,400.00	726.89	3,126.89
December 31, 1955	2,400.00	659.88	3,059.88
December 31, 1956	2,400.00	592.89	2,992.89
December 31, 1957	2,400.00	525.88	2,925.88
December 31, 1958	2,400.00	458.89	2,858.89
December 31, 1959	2,000.00	391.88	2,391.88
December 31, 1960	2,000.00	336.89	2,336.89
December 31, 1961	2,000.00	281.88	2,281.88
December 31, 1962	2,000.00	226.89	2,226.89
December 31, 1963	1,000.00	171.88	1,171.88
December 31, 1964	1,000.00	144.39	1,144.39
December 31, 1965	1,000.00	116.88	1,116.88
December 31, 1966	1,000.00	89.39	1,089.39
December 31, 1967	1,000.00	61.90	1,061.90
December 31, 1968	1,000.00	34.38	1,034.38
December 31, 1969	500.00	6.87	506.87
	$40,150.00	$7,660.56	$47,810.56

EXHIBIT H

Town Officers' Surety Bonds

	Number	Amount	Term Beginning
Town treasurer:			
Stella F. Ayer			
Travelers Indemity Company	202377	$15,000.00	March 8, 1950
Town clerk:			
Ethel W. Morrell			
Travelers Indemity Company	202379	$2,000.00	March 8, 1950
Tax collector:			
Raymond C. Duncan			
Travelers Indemity Company	234263	$18,000.00	March 14, 1950
Water department treasurer:			
Herbert T. Alden			
American Fidelity Company		$1,000.00	April 1, 1950
Road agent:			
Forrest Varney			
American Surety Company	04-500-642	$5,000.00	March 14, 1950
Constable:			
Harold Tibbetts			
American Fidelity Company		$1,000.00	March 14, 1950
Trustees of Trust funds:			
Calvin J. Wyman			
Clarence Kilborn			
Frank M. Ayer			
American Surety Company	04-500-643	$15,000.00	March 14, 1950
School district treasurer:			
Beatrice M. Gowen			
American Fidelity Company		$5,000.00	July 1, 1950

SELECTMEN'S REPORT

Valuation April 1, 1950

Real estate, 35,605 acres	$3,017,038.00
Mature wood and timber	27,050.00
Electric plants	57,856.00
Personal estate	171,710.00
Total valuation	$3,273,654.00
Detail of personal estate:	
Horses, 47	4,375.00
Oxen, 1	100.00
Cows, 178	18,395.00
Other neat stock, 16	1,060.00
Sheep and goats, 1	15.00
Fowls, 1,860	1,860.00
Portable mills, 9	1,350.00
Boats and launches, 162	68,440.00
Growing wood and timber (not stock in trade)	17,045.00
Gasoline pumps, 44	5,175.00
Stock in trade	48,995.00
Mills, machinery and wharves	4,900.00
	$171,710.00

TAXES RAISED FOR THE YEAR 1950

Town officers' salaries	$3,000.00
Town officers' expenses	1,000.00
Election and registration expenses	500.00
Municipal court expenses	200.00
Town hall and other buildings	3,000.00
Police department	2,500.00
Fire department	5,289.00
Article 12, blister rust	400.00
Health department	1,500.00
Vital statistics	35.00
State aid, Class V roads	855.39
Article 13, advertising Lakes Region	307.00

Town maintenance:		
Summer	8,000.00	
Winter	6,000.00	
Tarvia	1,500.00	
Article 6, shore roads	2,000.00	
Article 19, Bay beach	500.00	
Article 17, spraying	250.00	
Street lighting	150.00	
General expense of highway department	2,000.00	
Huggins hospital	400.00	
Laconia hospital	250.00	
Article 5, bookkeeper	1,500.00	
Article 18, summer and winter activities	1,500.00	
Article 25, light and heat	5,986.00	
Libraries	1,001.10	
Soliders' aid	500.00	
Old age assistance	7,800.00	
Town poor	3,000.00	
Memorial day	150.00	
Parks and playgrounds, including band concerts	600.00	
Cemeteries	1,000.00	
Damages and legal expenses	100.00	
Interest	450.00	
County tax	12,518.21	
School tax	41,102.80	
Article 16, capital reserve fund	1,000.00	
Payments on principal debit	2,200.00	
		$121,044.50

LESS ESTIMATED REVENUE AND CREDITS

Interest and dividend tax	$4,000.00
Railroad tax	150.00
Savings bank tax	200.00
Reimbursement, state and federal lands	19.00
Motor vehicle permit fees	2,500.00
Business licenses and permits	5.00
Fines and forfeits, municipal court	50.00
Rent of town property	200.00
Sale of tax deeded property	300.00

Dog licenses	200.00	
Rental of town equipment	500.00	
Total revenues and credits		$8,124.00
		$112,920.50
Plus overlay		2,500.00
Net amount to be raised by taxation		$115,420.50
Less 746 poll taxes @ $2.00 each	$1,492.00	
National bank stock tax	39.50	
	$1,531.50	$1,531.50
Amount to be raised by property taxes on which tax rate is figured		$113,889.00

SCHEDULE OF TOWN PROPERTY

Description	Value	
Town hall, land and buildings	$35,000.00	
Furniture and equipment	1,000.00	
Library and equipment	1,600.00	
Department property:		
Fire dept., land and buildings	200.00	
Apparatus	21,000.00	
Highway department:		
Tractor house and shed	2,000.00	
Plows and equipment	10,000.00	
Grader	8,000.00	
New truck	2,800.00	
All other property and equipment:		
Snow fences	700.00	
Gravel banks	250.00	
Place lot and stable	5,000.00	
William Charlesworth Levy park	1,200.00	
Library lot	20,000.00	
Public wharfs	3,000.00	
Marine bandstand and new bandstand	1,500.00	
Water works system	66,715.26	
Railroad property	10,000.00	
		$189,965.26

TOWN CLERK'S REPORT

Amount received for auto permits, 1949-50		$5,609.03	
Amount received collecting 800 permits @ 50c		400.00	
			$5,209.03
Dog licenses issued:			
97 males @ $2.00	$194.00		
9 females @ $5.00	45.00		
3 kennels @ $12.00	36.00		
3 part year	3.34		
		$278.34	
Amount received collecting 112 @ 20c		22.40	
			$255.94

ETHEL W. MORRELL,
Town Clerk.

TAX COLLECTOR'S REPORT

To the taxpayers and inhabitants of the town of Alton:

It is with pleasure that I submit herewith for your inspection a detailed report of the results of my duties as your collector of taxes for the period beginning March 21, 1950 and ending December 31, 1950. That you may get a clear picture of the collections to date and the activities of the department, I have made up my report in six parts, namely:

1. Total receipts for the period.
2. Balance sheet of the levy of 1950.
3. Balance sheet of the levy of 1949.
4. Balance sheet of the levy of years previous to 1949.
5. Report of tax sales account and redemptions sales.
6. Unredeemed taxes from sales of 1949 and previous years.

Part 1.
TOTAL RECEIPTS FOR PERIOD MARCH 21, 1950 TO DECEMBER 31, 1950

LEVY OF 1950

Property taxes	$97,266.55	
Poll taxes	1,070.00	
Interest collected	4.95	
Bank stock tax	36.50	
Timber yield tax	192.00	
		$98,570.00

LEVY OF 1949

Property taxes	$8,653.01	
Poll taxes	136.00	
Interested collected	393.85	
		$9,182.86

LEVIES OF PREVIOUS YEARS

Property taxes	$7.11	
Poll taxes	2.00	
Interest collected	3.08	
		$12.19

REDEMPTION FROM SALES (all years)

Property taxes	$601.49	
Interest collected	3.66	
		$605.15
Sale of property, paid through collector and remitted to treasurer		90.70
Total receipts, remitted to treasurer		$108,460.90

Part 2.
BALANCE SHEET OF LEVY OF 1950

DR.

Committed to collector:		
Property taxes	$114,065.85	
Poll taxes	1,492.00	
Bank stock tax	36.50	
Timber yield tax	708.36	
		$116,302.71

Interest collected		4.95
Added taxes:		
Property taxes	$1,640.85	
Poll taxes	74.00	
		$1,714.85
		$118,022.51

CR.

Paid treasurer:		
Property taxes	$97,266.55	
Poll taxes	1,070.00	
Bank stock taxes	36.50	
Timber yield taxes	192.00	
Interest	4.95	
		$98,570.00
Abated as per order of selectmen:		
Property taxes	$2,653.85	
Poll taxes	102.00	
Timber yield taxes	487.64	
		$3,243.49
Uncollected, December 31, 1950:		
Property taxes	$15,786.30	
Poll taxes	394.00	
Timber yield taxes	28.72	
		$16,209.02
		$118,022.51

Part 3.

BALANCE SHEET OF LEVY OF 1949

DR.

Committed to collector:		
Property taxes	$9,408.25	
Poll taxes	170.00	
		$9,578.25
Added taxes:		
Property taxes	296.01	
Poll taxes	16.00	
		$312.01

Interest collected		393.85
		$10,284.11

CR.

Paid treasuer:		
Property taxes	$8,653.01	
Poll taxes	136.00	
Interest	393.85	
		$9,182.86
Abated as per orders of selectmen:		
Property taxes	$1,051.25	
Poll taxes	36.00	
		$1,087.25
Uncollected:		
Poll taxes		14.00
		$10,284.11

Part 4.

BALANCE SHEET OF LEVIES OF PREVIOUS YEARS

DR.

Committed to collector:		
Property taxes	$7.11	
Poll taxes	4.00	
		$11.11
Interest		3.08
		$14.19

CR.

Paid treasurer:		
Property taxes	$7.11	
Poll taxes	2.00	
Interest	3.08	
		$12.19
Uncollected (poll)		2.00
		$14.19

Part 5

TAX SALES ACCOUNT AND REDEMPTIONS FROM SALES

	1949	1948	Previous	Totals
	DR.			
Unredeemed as per tax sales book, January 1, 1950		$439.39	$888.64	$1,328.03
Tax sale of August 29, 1950	$983.80			983.80
Interest collected	3.66			3.66
	$987.46	$439.39	$888.64	$2,315.49
	CR.			
Remitted to treasurer	$493.50	$8.74	$99.25	$601.49
Interest collected	3.66			3.66
Abated, as per order of selectmen	42.58	98.16	409.37	550.11
Deeded to town	27.91	30.01	221.15	297.09
Unredeemed, as per tax sales book December 31, 1950	419.81	302.48	158.87	881.16
	$987.46	$439.39	$888.64	$2,315.49

Part 6

UNREDEEMED TAXES FROM SALES ON LEVIES OF ALL YEARS

Name	1949	1948	1947	1946	-945	1944	1943	1942	1941	Totals
Barnes, C. A.	$95.33	$94.15								$189.48
Barnes, C. A.	74.41	77.87								152.28
Barnes. C. A.	67.09	66.85								133.94
Barnes, C. A.	34.69									34.69
Ellis, G. B.	4.98	4.98	$4.67	$4.60	$4.34	$5.44	$4.23			33.24
Gilman, Levi	20.45	19.13	19.48	20.60		17.55	16.55	19.63	21.14	154.53
Gilman, Levi	19.79	19.13								37.10
LeCour, Wm., Est.	23.80									23.80
Cunniff, Ethel	36.89									36.89
Demers. E.	7.07									7.07
Flanders, C., Est.	2.45	20.37	20.64							61.46
Young, Norman	13.76									13.76
Young, Norman	2.92									2.92
Totals	$419.81	$302.48	$44.79	$25.20	$4.34	$22.99	$20.78	$19.63	$21.14	$881.16

The above report has been checked by your duly elected auditors and verified by auditors from the office of the State Tax Commission and is correct according to my best knowledge and belief.

At this time may I thank all the town officers who have been so helpful to me during my term of office. They have assisted me much in solving problems which at times have seemed impossible of solution. May I urge all taxpayers to settle their accounts promptly so as to save the town expense of hiring money to carry on its business.

Respectfully submitted, Raymond C. Duncan, Collector.

We, the undersigned, having examined the foregoing account, find it properly vouched and correctly cast. George H. Wallace, Chester W. Littlefield, Auditors.

January 31, 1951.

TREASURER'S REPORT

Cash on hand January 1st, 1950		$13,472.67
Received from Effie McDuffee, deputy collector:		
1949 taxes	$7,107.97	
1949 polls	142.00	
Interest on taxes	75.67	
1948 polls	4.00	
Interest	.12	
		$7,329.76
Received of Raymond C. Duncan, collector:		
1949 taxes	$8,653.01	
1949 polls	136.00	
Interest	393.85	
Taxes previous years	9.11	
Interest	3.08	
Tax sales redeemed	658.54	
Interest	37.31	
		$108,460.90
		$129,263.33
Received from all other sources		68,263.58
		$197,526.91
Paid on orders of selectmen		190,761.41
Cash on hand January 1, 1951		$6,765.50

STELLA F. AYER, Treasurer.

CURRENT REVENUE

FROM STATE	
Interest and dividends and railroad tax	$5,515.91
Welfare department refund and toilet receipts and other refunds	8,876.36
FROM LOCAL SOURCES EXCEPT TAXES	
Business licenses and permits	7.00
Rent of town hall and other buildings and town property	2,059.55

Sale of property (railroad and box shop land)	1,395.00	
Interest from taxes	514.98	
Fines and forfeits	204.25	
Motor vehicle permit fees	5,600.03	
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES		
Poll taxes	1,070.00	
Tax sales redeemed	555.45	
Taxes of 1949	16,155.18	
Dog licenses	278.34	
Water department notes	2,500.00	
Interest on water department notes	977.39	
Taxes and bonds on timber	1,241.75	
Bank stock tax	36.50	
AMOUNT TO BE RAISED BY ISSUE OF BONDS AND NOTES		
Temporary loans	37,000.00	
Bonds and term notes	2,800.00	
Cash on hand (surplus)	13,472.67	
Total revenue from all sources except property taxes	$100,260.36	
AMOUNT TO BE RAISED BY PROPERTY TAXES	97,266.55	
Total revenues		$197,526.91

PAYMENTS

General government:	
1. Town officers' salaries	$3,115.45
2. Town officers' expenses	1,718.67
3. Election and registration	604.70
4. Town hall and other buildings	4,897.90
Protection of persons and property:	
5. Police department	2,240.77
6. Fire department	5,597.87
7. Bounties	89.25
8. Lakes Region and special articles	26,761.90
Health:	
9. Health department	1,619.85
10. Vital statistics	14.50

Highways and bridges:		
11. Town maintenance, summer	11,857.56	
12. Winter work	6,159.63	
13. Street lighting	132.00	
14. General expense of highway department	8,402.75	
Education:		
15. Library	1,001.10	
Public welfare:		
16. Old age assistance	7,867.77	
17. Town poor	2,334.04	
Patriotic purposes:		
18. Soldiers' aid	85.72	
Recreation:		
19. Parks and playgrounds	1,112.37	
Public services enterprises:		
20. Cemeteries	854.00	
Unclassified:		
21. Damages and legal expenses	43.10	
22. Taxes bought by town	956.96	
23. Discounts and abatements	89.91	
Interest:		
24. Interest on notes	1,648.63	
New construction and improvements:		
25. Sewer construction	55.00	
Indebtedness payments:		
26. Temporary loans	37,000.00	
27. Bonds and term notes, sinking funds	2,200.00	
28. Water department notes	2,400.00	
Payments to other governmental divisions:		
29. County tax	12,518.21	
30. Precinct	2,930.00	
31. School district	44,451.80	
	$190,761.41	
32. Cash on hand December 31, 1950	6,765.50	
Grand total		$197,526.91

DETAIL STATEMENT OF PAYMENTS

DETAIL 1. TOWN OFFICERS' SALARIES:

Carl Wyman, judge	$150.00	
Oliver Barnes, fire warden	5.00	
Weston Alden, fire warden	5.00	
Harold Prime, fire warden	10.00	
Ethel Morrell, town clerk	547.90	
Chester Littlefield, auditor	44.00	
George Wallace, auditor	42.00	
Effie McDuffee, tax collector (part of year)	275.00	
Raymond C. Duncan, tax collector	275.00	
Stella F. Ayer, treasurer	225.00	
Frederick Perkins, selectman	450.00	
Leon T. Dodge, selectman	400.00	
Herbert T. Alden, selectman	586.55	
Frank M. Ayer, moderator	100.00	
Total		$3,115.45

DETAIL 2. TOWN OFFICERS' EXPENSES

Stella Ayer stamps, etc.	$5.66
Farmington News, printing	448.50
Brown & Saltmarsh, Inc., supplies	176.11
N. H. Assessors' Assn.	2.00
Clarence Kilborn, box rent and supplies	1.26
Martin Lynch, postage	12.62
Ethel Morrell, supplies	248.89
Wheeler & Clark, supplies	4.00
Arthur P. Varney, postage	13.43
Jones Agency, officers' bonds	125.00
Edson Eastman Co., supplies	18.35
N. H. Tax Collectors' Assn.	2.00
Edward Quimby, typewriter repairs	19.50
Herbert T. Alden, mileage and express	38.55
Raymond C. Duncan, supplies and postage	256.74
Kingswood Press, supplies	37.48
J. Jones & Son, supplies	2.00
State of New Hampshire	136.50
Dorothy Alden, postage	10.78
Frank Ayer	56.75
Charles Raymond, register of deeds	59.55

Sargent Brothers	43.00	
Total		$1,718.67

DETAIL 3. ELECTION AND REGISTRATION

Blanch Lynch, supervisor	$82.00	
E. Frances Roberts, supervisor	64.00	
Baptist Social Circle, dinners	24.00	
Dorothy Alden, ballot inspector	8.00	
Merrymeeting Grange, dinners	29.00	
Cephas Derby, supervisor	20.00	
Burton Hale, supervisor	108.00	
Blanche Jones, ballot inspector	22.00	
Elsie Mason, ballot inspector	14.00	
Rawland Dore, ballot inspector	14.00	
Charles Beaudette, ballot inspector	14.00	
Ralph Drew, police	10.00	
Farmington News, checklists	75.00	
Belknap Superior Court, special town meeting	2.20	
Frank M. Ayer, moderator	45.00	
Lillian Fifield, estate	28.00	
Chester Littlefield, ballot inspector	8.00	
Ethelyn Tucker, ballot inspector	8.00	
Ethel Morrell, clerk	29.50	
Total		$604.70

DETAIL 4. TOWN HALL AND OTHER BUILDINGS

White Mountain Power Co., electricity	$249.36	
Wolfeboro Coal Co., coal	138.38	
Union Telephone Co., telephone	77.70	
Wiggins' Electric Shop, supplies	2.88	
Oliver W. Barnes, labor and material	872.52	
Ralph Stevens, janitor	1,000.08	
Ethel Morrell, supplies and insurance	212.27	
Henry Moore, wood	72.00	
Arthur Twombly, painting	196.60	
Jones Agency, insurance	254.00	
Walter Varney, repairs	11.55	
Clyde Claflin, wood	20.00	
Charles Beaudette, labor	179.06	
Hartley Shields, wood	18.00	
J. Jones & Son, supplies	155.83	

Frank M. Ayer, insurance	50.00	
Diamond Match Co., lumber	107.53	
Frederick Perkins, labor and material	33.11	
Frank J. McGrath, supplies	53.03	
Clarence Barnes, flowers	2.50	
Card's Oil Service, fuel oil	243.31	
Eugene Deneault, rewiring hall	496.40	
Ersmus Ellis, labor on bandstand	217.25	
Oliver Shattuck, painting	5.25	
Edward E. Babb Co., supplies	74.84	
Fred Brown, mowing	9.00	
Melvin Drew, wood	25.00	
Harold Prime, labor and material	7.40	
Leon Dore, labor	6.60	
Forrest Canney, labor	5.30	
John Helie, labor	6.30	
George Nutter, labor	2.60	
Alton Water Works, water	80.00	
C. Roy Barnes, material	3.50	
Waldo Willis, labor	8.75	
Total		$4,897.90

DETAIL 5. POLICE DEPARTMENT

Harold E. Tibbetts, duty	$1,099.15	
Maher's Book Store, record book	4.75	
Ralph Weeks, duty	378.45	
Herbert D. Card, duty	68.50	
Joseph Grigsby Co., paint marker	94.50	
J. Jones & Son, supplies	86.87	
Fred M. Batchelder Co., safety belts	13.50	
Curtis F. Whittier, lettering box	10.00	
Miller's Awning Shop, canvas	6.00	
Donald Alden, duty	313.95	
Farmington News, publishing ordinances	15.00	
Ivers Weatherbee, Jr., wiring	82.46	
George Lamper, duty	16.50	
Alton Junior Rifle club, donation	50.00	
Dorothy Alden, civil defense expense	1.14	
Total		$2,240.77

DETAIL 6. FIRE DEPARTMENT

White Mountain Power Co., electricity	$96.75	
Downing's Garage, supplies and labor	215.95	
Union Telephone Co., telephone	117.01	
Reed's Oil Service, fuel oil	148.86	
Wyman's Garage, supplies	86.98	
Card Oil Service, fuel oil	135.00	
Laconia Bottled Gas Co., gas	2.25	
Ricker's Service Station, supplies	31.38	
Farmington News, printing	9.00	
Herbert T. Alden, Jr., shoveling	11.70	
R. G. Crowell, insurance	175.00	
Seavey Hardware Co., supplies	10.50	
Harvey Patch, supplies	5.00	
State of New Hampshire	69.90	
Charles Beaudette, repairs	19.47	
Frank M. Ayer, insurance	147.65	
Harold Prime, warden	1,166.69	
American Fire Equipment Co., supplies	399.77	
Oliver Barnes, labor and material	163.46	
Blanch Lynch, stove	10.00	
Ralph H. Smith Co.	25.55	
Ivers Weatherbee, Jr., labor	67.56	
Frank J. McGrath, supplies	10.20	
Jewell's Ambulance Service	9.60	
Huggins hospital, service	36.10	
Alton Bottled Gas Co., gas	2.25	
Wiggins' Electric Shop, labor and supplies	30.33	
Oliver Shattuck, painting	3.00	
Water Works, hydrant rental	1,920.00	
Herbert Jones, treasurer, payroll	443.70	
Alden's Garage, labor and material	27.26	
Total		$5,597.87

DETAIL 9. HEALTH DEPARTMENT

Charles Lovett, labor	$1,217.70
Ralph Stevens, services	161.30
Frank J. McGrath, supplies	2.10
J. Jones & Son, supplies	2.85
Merle Gassett, bulldozer	184.00
Farmington News, printing	1.50

Ernest J. Griffin, labor	50.40	
Total		$1,619.85

DETAIL 10. VITAL STATISTICS

Ethel W. Morrell, services		$14.50

DETAIL 11. TOWN MAINTENANCE (SUMMER)

Section 1	$801.10	
Section 2	2,144.35	
Section 3	1,323.65	
Section 4	281.25	
Section 5	432.30	
Section 6	276.30	
Section 8	695.05	
Section 10	205.05	
Village	1,418.58	
Collector of internal revenue	211.90	
Ragweed, payroll	146.00	
Oliver Barnes, labor	32.63	
Frederick Perkins, labor	116.20	
Storm, payroll	2,729.90	
Farmington National Bank	1,043.30	
Total		$11,857.56

DETAIL 12. WINTER WORK

Collector of internal revenue	$190.40	
Payroll	5,969.23	
Total		$6,159.63

DETAIL 13. STREET LIGHTING

White Mountain Power Company, lights		$132.00

DETAIL 14. GENERAL EXPENSE OF HIGHWAY DEPARTMENT

Card Oil Service, fuel oil	$164.09	
J. Jones & Son, supplies	187.62	
Wyman's Garage, supplies and repairs	1,386.12	
Auclair Transportation, express	2.06	
R. C. Hazelton Co., supplies	688.63	
Forrest Varney, gravel	37.50	

N. H. Explosives Co.	21.56	
Herbert T. Alden, labor and supplies	36.40	
Downing's Garage, labor and supplies	267.65	
Ricker's Service Station, supplies	59.01	
Ray Road Equipment, supplies	176.22	
Alden's Garage, labor and supplies	94.57	
Alden Machine Co., labor and supplies	23.90	
White Mountain Power Co., electricity	10.50	
Casellini-Venable Corp., supplies	248.67	
Reed's Oil Service, fuel oil	168.99	
George Wakefield, labor and gravel	2,892.88	
Frank J. McGrath, supplies	1.36	
Diamond Match Co., supplies	2.24	
Morrell's Agency, insurance	307.33	
Standard Steel Co., supplies	203.83	
LeVoy's Service Station, repairs	2.00	
State of New Hampshire	11.00	
Pynn's Garage, labor	2.80	
Prison Industries, culverts	435.60	
Moulton's Store, supplies	21.03	
Gulf Oil Corp.	52.60	
Glenn Edwards Lumber Co., material	100.70	
Merrimack Farmer's Exchange, spray	15.90	
Rawland Dore, trip	8.00	
State Highway Garage, labor	56.86	
Oliver Shattuck, painting	6.00	
Lester Mudge, gravel	18.40	
Alonzo D. Hutchins, tire	154.76	
Chemical Corp., salt	198.00	
Fred Hill, gravel	69.20	
Clarence Barnes, gravel	38.00	
Leon Dore, cleaning and painting grader	30.80	
Merle Gassett, blasting	2.80	
Melvin Garage, labor and material	8.40	
Dick's Service Station, labor and material	25.74	
Frank M. Ayer, insurance	68.00	
Esso Standard Oil Co., gas tank	50.00	
C. Roy Barnes, material	13.81	
Charles E. Roberts blasting and drilling	16.25	
Frederick Perkins, labor and material	13.20	
Willey's express	2.40	
Total		$8,402.75

DETAIL 16. LIBRARY

Annie Wheeler, supplies and salary		$1,001.10

DETAIL 17. OLD AGE ASSISTANCE

January	$576.47	
February	629.88	
March	620.85	
April	641.20	
May	638.01	
June	638.60	
July	647.86	
August	640.93	
September	631.65	
October	643.22	
November	707.33	
December	851.77	
Total		$7,867.77

DETAIL 18. TOWN POOR

First National Stores, supplies	$117.00	
Belknap County Home, services	796.05	
Arthur A. Thibedeau, services	293.00	
H. F. Curtis, M. D., services	5.00	
John Powers, supplies	25.00	
Louise M. Paul, M. D., services	15.00	
Huggins hospital, services	333.60	
Lyman Woodman, material	37.00	
Arthur E. Appleyard, M. D., services	279.50	
J. Jones & Son, merchandise	8.35	
J. E. Faltin Express, surplus comm.	22.46	
Frank Burleigh, supplies	70.00	
H. T. Alden, cash	5.00	
E. & B. Market, supplies	40.03	
Elmer A. Keniston, wood	6.00	
Richard Bradstreet, supplies	14.37	
State of New Hampshire, postage	17.13	
Frank J. McGrath, supplies	67.60	
I. G. A. Store, supplies	75.35	
N. H. District Agency	9.70	
Frederick Perkins, salary	50.00	
Frederick Perkins, expense	26.90	
Fred Brown, cash	20.00	
Total		$2,334.04

DETAIL 19. SOLDIERS' AID

Card Oil Service, fuel oil	$20.75	
John Powers, supplies	20.00	
I. G. A. Store, supplies	44.97	
Total		$85.72

DETAIL 20. PARKS AND PLAYGROUNDS

E. B. Hodgins, surveying	$30.00	
Forrest Varney, sand	176.65	
Hartley Shields, labor	41.29	
White Mountain Power Co.	48.64	
Frank J. McGrath, supplies	65.44	
J. Jones & Son, supplies	16.65	
Ivers Weatherbee, labor	90.75	
Frederick Perkins, labor and material	83.95	
Wray's Sporting Goods, summer activities	36.38	
Downing's Garage supplies	4.45	
Robert A. Bateman, rent	22.88	
Ernest F. Batchelder, labor	33.30	
Frank M. Ayer, surveying	120.00	
Alton Water Works	124.49	
Waldo Willis, labor	217.50	
Total		$1,112.37

DETAIL 21. CEMETERIES

William Messer, labor and salary	$803.00	
Henry I. Moore, cemetery fence transportation	51.00	
Total		$854.00

HERBERT T. ALDEN,
FREDERICK M. PERKINS,
LEON T. DODGE,
Selectmen of Alton.

REPORT OF THE TRUST FUNDS OF THE TOWN OF ALTON, N. H.

Date of Creation	TRUST FUNDS—Purpose of Creation		HOW INVESTED	Amt of Principal	Rate of Interest	Balance of Income on hand at beginning of year	Income During Year	Expended During Year	Balance of Income on hand at end of year
1901 Aug 1	Herbert I. & Leonard Nute, Donors Cemetery Fund	Carrie B. Nute & Ida Nute "	Dep Amoskeag Sav. Bank	$250	.05	$20.52	$12.99	$12.00	$21.51
1909 Feb 12	Sarah J. I. Evans	Sarah J. I. Evans "		100		4.54	5.10	3.00	6.64
1910 Sept 23	Betsey J. Frohock	Betsey J. Frohock "		100		4.70	5.10	3.00	6.80
1911 Jan 25	Emeline R. Avery	Emeline R. Avery "		500		70.42	26.73	6.00	91.15
1913 Feb 25	Alonzo S. French	Alonzo S. French "		150		11.98	7.78	3.00	16.76
1925 June 3	James W. Durgin	James W. Durgin "		100		6.04	5.15	3.00	8.19
1932 Oct 1	Davis & Gooding G. E. Davis & Grace A. Gooding	"		100		6.59	5.15	3.00	8.74
1911 Sept 5	Lydia A. Runnells	Lydia A. Runnells "		100		7.51	5.18	3.00	9.69
1933 Feb 1	Willis E. Glidden	Willis E. Glidden Estate "		100		4.88	5.10	3.00	6.98
1933 Feb 1	Lafayette Canney	Lafayette Canney "		100		4.43	5.10	3.00	6.53
1933 June 1	Irad B. Gilman	Irad B. Gilman "		100		6.60	5.15	3.00	8.75
1933 June 1	Ida F. Nutter	Ida F. Nutter "		200		10.17	10.25	5.00	15.42
1933 June 1	James B. Woodman	James B. Woodman "		200		17.56	10.41	6.00	21.97
1934 Sept 1	John F. Hanson	Abbie M. Elkins "		100		7.51	5.18	3.00	9.69
1935 Aug 1	Hezekiah Sleeper	Abbie H. Batchelder "		100		5.77	5.12	3.00	7.89
1936 Jan 1	Naham Lamprey	Naham Lamprey Estate "		100		5.61	5.12	3.00	7.73
1917 Dec 17	Percy S. Jones	Percy S. Jones "		1700		155.33	88.85	73.52	170.66
1911 Jan 28	George W. Berry	George W. Berry Estate "	Irving Trust Co. & Sav.	102		16.41	5.58	3.00	18.99
1914 Nov 14	Ellen Jones	Ellen Jones "	& Loan Assn., Manchester	408		132.67	24.39	4.00	153.06
1911 Aug 21	Stephen C. Wentworth	Stephen C. Wentworth "	Dep. Federal Savings &	75		5.11	3.75	3.00	5.86
1913 Feb 15	Jonathan H. Downing	Jonathan H. Downing "	Loan Assn.	100		7.29	5.00	3.00	9.29
1914 Feb 15	Daniel M. & John F. Perkins	Daniel M. & John F. Perkins "		80		5.00	4.00	3.00	6.00
1916 July 21	Andrew J. Varney, Chester A. Twombly	Marietta Twombly "		100		5.37	5.00	3.00	7.37
1917 May 16	Minerva B. Sanborn	Minerva B. Sanborn "		50		3.59	2.50	0.00	6.09
1919 Dec 31	Sarah J. Clark	Sarah J. Clark "		400		33.66	21.01	6.00	48.67
1920 June 11	Lewis P. Varney, George Scott Rines	Lewis P. Varney, George Scott Rines "		200		12.23	10.36	6.00	16.59

(Continued On The Following Page)

1921	June 1	Clara A. Fifield	Clara A. Fifield	"	Dep. Fed. Sav. and Loan	100	5.41	5.00	3.00	7.41
1923	April 1	Benjamin C. Glidden	Benjamin C. Glidden	"	Assn.	50	5.75	2.50	2.00	6.25
1924	Oct 9	Bertha L. Jones	Bertha L. Jones	"		150	14.80	7.94	4.00	18.74
1925	Jan 1	Ann E. Peavey	Ann E. Peavey	"		100	6.19	5.00	3.00	8.19
1926	Oct 26	Fannie Chandler	Fannie Chandler,							
1950	Nov 17		Effie McDuffee	"		200	2.67	3.75	1.00	5.42
1927	May 16	Abbie H. Batchelder	Abbie H. Batchelder	"		100	9.27	5.00	3.00	11.27
1928	July 11	Fred M. Newhall	Eva M. and Arthur B. Newhall	"		200	4.88	5.00	3.00	6.88
1928	Nov 7	Charles Mooney	Laura Mooney	"		100	4.36	5.00	3.00	6.36
1929	Dec 3	John G. W. Jones	Albert D. Morse	"		50	4.53	2.50	0.00	7.03
1929	Jan 31	Levi T. Coffin	Florence Coffin	"		100	5.35	5.00	3.00	7.35
1930	Feb 27	Georgia E. Whitehouse	Georgia E. Whitehouse	"		100	4.36	5.00	3.00	6.36
1930	Mar 12	Amy Welch	Amy Welch	"		100	3.97	5.00	3.00	5.97
1923	Aug 1	Moses W. Morrell	Moses W. Morrell	"		75	5.34	3.75	3.00	6.09
1923	Aug 1	Jonathan L. Blakely	Moses W. Morrell	"		37.50	3.63	1.87	0.00	5.50
1923	Oct 1	Charles W. Sanborn	Annie L. Sanborn	"		37.50	3.26	1.88	0.00	5.14
1923	Dec 1	Aaron Young	Luella Young	"		18.75	3.13	.94	0.00	4.07
1924	Jan 31	Lewis E. Avery	Lewis E. Avery	"		375	44.92	20.09	6.00	59.01
1925	Jan 31	Dora J. Brown	Dora J. Brown	"		18.75	2.33	.93	0.00	3.26
1936	July 1	Herbert L. Glidden	Herbert L. Glidden	"		100	5.65	5.00	3.00	7.65
1936	Oct 3	S. E. P. Gilman	Ella Gilman	"		150	22.33	8.16	3.00	27.49
1936	April21	Luella C. Bradley	Luella C. Bradley	"		200	23.80	10.71	6.00	28.51
1937	June16	Alonzo S. Brooks	Alonzo S. Brooks	"		400	90.56	22.72	6.00	107.28
1938	Feb 1	Herbert E. Morrill	Arona E. Watts Estate	"		50	3.71	2.50	0.00	6.21
1938	April22	John J. Nutter	Christie A. Dore, Extrx.	"		100	5.48	5.00	3.00	7.48
1938	Aug 25	Martha A. Amazeen	Martha A. Amazeen	"		100	6.35	5.00	3.00	8.35
1939	Mar 25	Levi B. Glidden	Myra L. Willoughby	"		100	3.82	5.00	3.00	5.82
1939	Aug 9	Enoch Canney	Lizzie M. Reynolds	"		100	5.50	5.00	3.00	7.50
1939	Sept27	Luella C. Bradley	Luella C. Bradley	"		200	32.76	10.98	6.00	37.74
1939	Dec 9	Lewis H. Lamprey	Lewis H. Lamprey	"		100	4.91	5.00	3.00	6.91
1940	Jan 8	E. D. Roberts	E. D. Roberts	"		100	9.49	5.00	3.00	11.49
1919	June10	Eben C. Sleeper	Mary J. Sleeper	"		100	4.65	5.00	3.00	6.65
1927	Aug 31	William Selon	William Selon	"		100	5.99	5.00	3.00	7.99
1936	Oct 27	Clara A. Amazeen	Offin Merrow, Jas. Merrow	"		50	2.59	2.50	0.00	5.09
1943	Nov 16	Oscar C. Ellis	Oscar C. Ellis Estate	"		150	16.86	8.00	3.00	21.86
1943	Nov 16	Oscar C. Ellis	Oscar C. Ellis, Alton Mt. Cemetery	"		75	9.85	3.75	3.00	10.60
1927	Dec 27	Jesse Wilson	Jesse Wilson	"		100	6.34	5.00	3.00	8.34
1929	Oct 1	Fona G. Littlefield	Fona G. Littlefield	"		100	5.37	5.00	3.00	7.37
1930	Mar 25	Ruth Hayes	Ruth Hayes	"	Dep.ManchesterSav.Bank	50	2.54	2.55	0.00	5.09
1930	Sept 1	Lovisa Shirley	Cyrus Harriman	"		50	2.54	2.55	0.00	5.09
1931	May 1	Ada M. Gilman	Ada M. Gilman, Heirs	"		100	5.26	5.12	3.00	7.38
1931	Nov 1	George C. Perkins	George C. Perkins	"		100	5.57	5.12	3.00	7.69
1932	Dec 15	Inez Q. Walker	Inez Q. Walker	"		100	5.81	5.12	3.00	7.93
1934	Jan 1	Sarah J. Gilman	Sarah J. Gilman	"	Bank $100	200	5.44	7.64	3.00	10.08

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1930 May 14	Walter Bubier	Walter Bubier	"	Invested $50 in Bank $50	100	5.14	3.88	2.00	7.02
1930 Oct 2	David Lamper	Dora Morse & Amanda Varney	"		100	4.66	5.10	3.00	6.76
1921 Dec 31	Jessie Savage	Jessie Savage	"	Invested $100 in Bank $50	150	11.44	6.54	3.00	14.98
1921 June 1	Lizzie M. Lamper	Lizzie M. Lamper	"		50	3.50	2.58	2.00	4.08
1926 Aug 19	Seth C. Hayes	Seth C. Hayes	"		50	2.54	2.55	2.00	3.09
1927 May 16	Charles D. Marston	Luella Marston	"		50	2.54	2.55	2.00	3.09
1917 Feb 15	William B. Jenness	William B. Jenness	"		50	3.01	2.57	0.00	5.58
1917 Feb 17	Charles H. Downing	Charles H. Downing	"		100	8.51	5.20	3.00	10.71
1917 May 14	Jonas M. Place	Jonas M. Place	"		100	4.04	5.10	3.00	6.14
1921 Feb 15	Charles M. Hurd	Charles M. Hurd	"		100	5.53	5.12	3.00	7.65
1922 Feb 1	M. D. L. McDuffee	M. D. L. McDuffee	"		50	2.54	2.55	2.00	3.09
1922 Mar 1	Martha W. Coan	Martha W. Coan	"		100	5.24	5.12	3.00	7.36
1922 Mar 4	Sarah A. McDuffee	Sarah A. McDuffee	"	Dep.Manchester Sav.Bank	100	5.83	5.12	3.00	7.95
1922 Mar 22	Harry Morrison	Harry Morrison	"		100	4.86	5.10	3.00	6.96
1950 Mar 29	George W. Morrison	George W. Morrison Estate	"		100	0.00	1.88	0.00	1.88
1922 May 1	Carrie Hammonds	Carrie Hammonds	"		100	5.49	5.12	3.00	7.61
1926 July 1	Amanda Durgin	Amanda Durgin	"		100	4.69	5.12	3.00	6.79
1928 Feb 27	Charles A. Barr	Charles A. Barr	"		100	6.93	5.16	3.00	9.09
1931 Oct 31	Luella Phillips	Luella Phillips	"		100	6.29	5.15	3.00	8.44
1931 Oct 31	Richard Yeaton	Melissa Witham	"		100	6.42	5.15	3.00	8.57
1931 Sept 1	Fred E. Glidden	Fred E. Glidden	"		100	7.93	5.19	3.00	10.12
1927 Dec 27	Oliver J. M. Gilman	Oliver J. M. Gilman	"		500	56.96	26.38	9.00	74.34
1930 July 5	Lottie L. Rines	Lottie L. Rines	"		100	4.65	5.10	3.00	6.75
1931 Nov 1	Emma A. Wildes	Emma A. Wildes	"		50	2.29	2.55	0.00	4.84
1919 Sept 15	Ann Elizabeth Stowell	Ann Elizabeth Stowell	"		150	12.91	7.80	3.00	17.71
1926 Oct 13	Clara M. Jones	Clara M. Jones	"		150	11.98	7.78	3.00	16.70
1927 Nov 1	Nathan F. Hunt	Nathan F. Hunt	"		300	52.78	16.90	6.00	63.08
1931 Dec 1	Harry P. Evans	Mabel M. Evans	"		150	20.61	7.99	3.00	25.60
1932 May 1	Jacob Chamberlain	Jacob Chamberlain	"		100	4.95	5.11	3.00	7.00
1930 Nov 26	Sewell E. Roberts	Ella Trask Roberts	"		100	6.70	5.15	4.00	7.85
1931 Mar 20	Lang & Miller	Carrie A. Seward & Wm S. Lang	"		200	11.11	10.27	6.00	15.38
1931 April 1	Annette Chesley Price	Annette Chesley Price	"		100	6.72	5.15	4.00	7.87
1931 May 1	Hannah Young	Hannah Young	"		86.76	4.45	4.43	3.00	5.88
1931 May 4	Fannie Rodgers	Fannie Rodgers	"		100	6.70	5.15	3.00	8.85
1931 Dec 1	John C. Young	John C. Young	"		100	5.71	5.12	3.00	7.83
1931 Dec 1	Romeyne B. Hurd	Mabel M. Brown	"		150	18.56	7.95	3.00	23.51
1932 Sept 1	Fred Hanson	Fred Hanson	"		100	7.21	5.17	3.00	9.38
1932 Dec 1	Clara B. Yorke	Clara B. Yorke	"		75	5.22	3.87	3.00	6.09
1932 Dec 2	Carrie B. Tibbetts	F. E. & C. B. Tibbetts & J. E. Cook	"		125	9.33	6.47	3.00	12.80
1933 Mar 1	Oscar E. Davis	Oscar E. Davis	"		200	17.47	10.41	4.00	23.88
1933 Aug 1	Percy H. Walker	Percy H. Walker	"		100	4.63	5.10	3.00	6.72
1934 Sept 1	Capt. James Nute	Ida Nute	"		100	4.56	5.10	3.00	6.66
1935 Sept 6	Mary L. Bickford	Mary L. Bickford	"		100	7.17	5.17	3.00	9.34
1917 Dec 17	Percy S. Jones	Percy S. Jones	"		2300	206.75	120.12	93.00	233.87

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1934	Sept 1	Waldo C. Varney	Waldo C. Varney	"	Dep. City Savings Bank	500	44.50	26.09	4.00	66.59
1934	Oct 1	Carrie B. Carpenter	Carrie B. Carpenter	"		200	7.88	10.17	6.00	12.05
1935	April16	Frank D. Morse	Dora E. Morse	"		100	3.86	5.08	3.00	5.94
1935	June 8	Elbridge G. Ellis	Elbridge G. Ellis	"		100	6.16	5.14	3.00	8.30
1935	Nov 1	Mattie Hayes	Mattie Hayes	"	Dep.HillsboroCtySav.B'k	200	17.95	10.29	4.00	24.34
1945	Mar 8	Mattie Hayes	Mattie Hayes	"						
1936	Jan 1	Everett W. Emerson	L. Maude Emerson	"		100	4.04	5.08	3.00	6.12
1940	July 19	Andrew J. Brown	S. Waldo Brown Estate	"	Dep. Manchester Federal	100	9.50	7.50	3.00	14.00
1940	July 19	J. Frank Perkins	Florence Clark	"	Savings & Loan	100	5.34	5.00	3.00	7.34
1940	Sept25	Edward L. Gould	Edward L. Gould	"		50	3.01	2.50	0.00	5.51
1941	Sept20	Paul E. Buckley	Mrs. Paul E. Buckley	"		125	11.83	6.00	4.00	14.43
1941	Dec 6	Mrs. Alma Chamberlain	Mrs. Alma Chamberlain	"		200	24.74	10.74	4.00	31.48
1942	April 1	Amos L. Rollins, E. W. Francis et al	Emily Francis Estate	"		300	32.34	15.96	6.00	42.30
1942	Oct 3	Herman P. Horne	Lizzie B. Horne	"		100	6.48	5.00	3.00	8.48
1944	May 31	Willis H. Reynolds	Dean S. Reynolds	"		100	5.55	5.00	3.00	7.55
1944	Sept 5	George S. Bassett	Roscoe C. Bassett	"		100	5.35	5.00	3.00	7.35
1944	May 31	Aaron Varney	Mrs. Abbie J. Clyde	"		150	11.20	7.84	4.00	15.04
1944	Sept10	Fred W. Davis	Fred A. Giles	"		150	12.89	7.88	4.00	16.77
1944	Sept12	Florence Crabtree	Robert Peterson, Adm.	"		200	28.59	10.86	3.00	36.45
1944	Sept12	Frank W. Gray	Frank W. Gray, Jr.	"	U. S. Bond	100	2.50	5.00	2.50	5.00
1944	Nov 10	Miller & Clough	Ruth M. & Fred L. Hill	"	Federal Savings & Loan	150	13.27	7.90	3.00	18.17
			Surplus account	"	Assn.					
1945	Aug 8	Weymouth Ellsworth Rollins	Blanche Weymouth	"	Dep. Manchester Federal	400	32.60	20.98	8.00	45.58
1945	Aug 8	Nathaniel & Deborah Chase	Blanche Weymouth	"	Savings Bank	100	5.50	5.00	3.00	7.50
1945	Aug 8	Kimball & Hill	F. Gordon Kimball	"		150	11.76	7.84	3.00	16.60
1945	Sept 6	Henry M. Lee	Henry M. Lee Estate	"		200	16.89	10.50	6.00	21.39
1945	April19	Will Varney & Laura Getchell	Arthur Getchell	"		500	60.05	26.80	6.00	80.85
1946	Feb 20	Thomas Batchelder	Mrs. Wm. W. Batchelder	"		200	16.77	10.50	3.00	24.27
1946	June11	Leslie Brock	Hattie Brock	"		200	16.16	10.48	6.00	20.64
1946	July 2	Willie M. Stevens	Carrie M. Card	"		150	13.56	7.90	3.00	18.46
1946	Nov 7	George F. Lynch	Blanche Lynch	"		200	14.77	10.42	4.00	21.19
1947	July 21	George W. Rollins	Florence Foster	"		150	9.10	7.50	5.00	11.60
1947	Sept18	Robert A. Frohock	Robert A. Frohock, Jr.	"		100	5.65	5.00	3.00	7.65
1947	Sept18	Belle H. Mooney	Belle H. Mooney, Est.	"		400	28.96	20.86	5.00	44.82
1904	June 4	Evaline L. Palmer	Library Book Fund		Dep. Irving Trust Co.	510	0.00	25.50	25.50	0.00
1928	Feb 27	Oliver J. M. Gilman		"	Dep.HillsboroCitySav.B'k	2000	0.00	100.00	100.00	0.00
1928	Feb 14	Oliver J. M. Gilman	Library Bldg. Fund		Manchester Fed. Sav. B'k	18,596.09	1,507.33	975.35	0.00	2,482.68
1928	Feb 14	Oliver J. M. Gilman	Lyceum Fund		Manchester Savings	5,000	1,363.47	284.03	122.00	1,525.50
1936	May 2	Lewis E. Avery	Sidewalk Fund		N. H. Savings	1,000	194.41	54.85	39.80	209.46
1936	May 2	Edwin F. Cate	Highway Fund			5,000	2,120.53	291.04	1,914.34	497.23
1944	Dec 29	Town of Alton	Municipal Imp. Fund		Manchester Savings	11,000	799.77	315.73	00.00	1,115.50
1946	Sept 17	Charles L. Blaisdell	Minnie M. Blaisdell	"	Dep. Manchester Sav. B'k	150	4.72	3.88	0.00	8.60
1948	Sept 17	Carrie M. Stanley & James M. French	Miss H. F. Stanley	"		200	6.30	5.18	0.00	11.48
1948	Nov 1	Thomas E. Elder	Grace H. Elder	"		200	5.87	5.16	0.00	11.03

(Continued On The Following Page)

1948 Dec 28	John P. Watson & Charles L. Pinkham	Hattie M. Watson	"	Manchester Fed. Sav. Bk	150	4.53	4.05	0.00	9.18
1949 June 6	Emma J. Gooch	Bertha F. Gooch Steele	"		150	2.63	4.59	0.00	7.22
1949 Aug 16	Charles H. Davis	Charles H. Davis Estate	"	Laconia Savings	200	36.47	5.94	3.00	39.41
1949 Aug 22	Irville T. Proctor	Irville T. Proctor Estate	"	N. H. Savings Bank	200	1.67	5.03	0.00	6.70
1949 Sept 1	John E. & Catherine F. Gammon	Catherine F. Gammon Estate	"		200	1.67	5.03	0.00	6.70
1950 Nov 17	Edwin O. Prescott	Effie McDuffee	"		200	0.00	0.00	0.00	
					$68,645.35	$8,133.48	$3,303.56	$2,832.66	$8,604.38

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.
Dec. 31, 1950 CLARENCE P. KILBORN, CALVIN J. WYMAN, FRANK M. AYER, Trustees.

We, the undersigned, having examined the foregoing account, find it properly vouched and correctly cast. } GEORGE H. WALLACE, CHESTER W. LITTLEFIELD, Auditors.
Jan. 10, 1950

TRUST FUND EXPENDITURES
DISBURSEMENTS FROM 1950 INCOME

Paid		
William B. Messer, care of cemetery lots	$492.50	
Flowers and urns	17.00	
Cleaning cemetery in spring	25.00	
Repairs on water pipes	12.00	
Library trustees, Palmer book fund	25.50	
Library trustees, Gilman book fund	100.00	
Town of Alton, Avery sidewalk fund	39.80	
Town of Alton, Cate highway fund	1,914.34	
Alton Water Works, service	12.52	
Frank M. Ayer, new water pipe	61.00	
Pauline Kimball, care Nutter lot	5.00	
Villie L. Grant, care Glidden lot	2.00	
Walter E. Varney, labor	4.00	
White Entertainments, Inc.	112.00	
Farmington News, printing	8.00	
Telephone and postage	2.00	
		$2,832.66

TRUST FUND INVESTMENTS FOR 1951

Shares	Company	Cost
100	Bank of America	$2,962.50
100	Bank of America	2,962.50
41	Bank of America	1,214.63
100	Chase National Bank	3,687.50
12	Chase National Bank	442.50
36	Chase National Bank	1,421.83
98	Chemical Bank and Trust Co.	4,116.00
100	National City Bank	4,187.50
29	National City Bank	1,453.63
38	The Pennsylvania Co.	1,434.50
54	Public Service Co. of N. H.	4,117.50
80	The United Illuminating Co.	4,100.00
90	N. H. Fire Insurance Co.	4,117.50
80	First National Bank	4,100.00
26	First National Bank	1,449.50
10	National Shawmut Bank	250.00
60	Irving Trust Co.	1,020.00
1	U. S. bond	100.00
		$43,137.64

We had an income of $2,863.89 on our invested funds, which enabled us to credit 5% to each individual account.

By vote of the special town meeting we have withdrawn $3,000.00 from the Municipal Improvement Fund which has been paid to the Gilman Library building fund, which added to the invested building fund or $21,078.77 gives the Gilman Library Building Committee a fund of $24,078.77.

We now have $37,174.26 in our invested fund, which we have built up so that we now own $43,137.64 worth of stocks as per schedule printed above.

CERTIFICATES

This is to certify that the information contained in this report is complete and correct to the best of our knowledge and belief.

CLARENCE P. KILBORN,
CALVIN J. WYMAN,
FRANK M. AYER,

January 30, 1951. Trustees.

We, the undersigned, having examined the foregoing account, find it properly vouched and correctly cast.

GEORGE H. WALLACE,
CHESTER W. LITTLEFIELD,

January 30, 1951 Auditors.

REPORT OF LIGHTING PRECINCT TREAS.

December 31, 1950.

RECEIPTS

January 1, 1950, cash on hand	$1,256.60	
Received from town of Alton	2,930.00	
		$4,186.60

PAYMENTS

Paid White Mountain Power Co.	$2,737.19	
Herbert T. Alden, commissioner	5.00	
Frederick M. Perkins, commissioner	5.00	
Clarence M. Kilborn, commissioner	5.00	
Harry B. Lang, clerk	5.00	
Frank M. Ayer, moderator	3.00	
Gladys D. Duncan, treasurer	5.00	
Total expenditures for year		$2,765.19
Balance on hand, December 31, 1950		1,421.41
		$4,186.60

Respectfully submitted,
GLADYS D. DUNCAN,
Treasurer.

We, the undersigned, having examined the foregoing account, find it properly vouched and correctly cast.

GEORGE H. WALLACE,
CHESTER W. LITTLEFIELD,
Auditors.

February 7, 1951.

Births Registered in the Town of Alton, N. H., for the Year Ending Dec. 31, 1950

Date of Birth	Place of Birth	Name of the Child, if any	Sex-Condition: Male	Female	Living or Stillborn	No of Child	Name of Father	Maiden Name of Mother	Residence of Parents	Occupation of Parents	Birthplace of Father	Birthplace of Mother
Jan 2	Wolfeboro	Anth'nyWar'n	M		L	3	F'ncisCWhitehouse	CarolineFSmall	Alton	Laborer	Alton	Franklin
7	"	WilliamHart'l	M		L	2	Gordon D Swaffield	Nancy H Wales	"	Printer	E Boston Mass	BridgeportConn
9	Laconia	Bruce Travis	M		L	2	Calvin C Batchelder	M'ryMcDNe'kle	"	Contractor	N H	Scotland
Feb 9	Wolfeboro	CharlotteFaye		F	L	1	Merle E Gassett	Jennie M Alden	"	"	Windsor Vt	Alton
24	"	Norman Leon	M		L	1	Leon E Partridge	Lucille J Tardy	"	Miner	Gilmanton	"
Mar 13	Laconia	David Peter	M		L	2	Stephen J Sleeper	VirginiaBedard	"	Carpenter	Pennyslvania	N H
26	Wolfeboro	ThomasBruce	M		L	5	Fred N Hillsgrove	Ella E Goodwin	"	Farmer	Dover	Alton
28	"	EleanorCh't'n		F	L	3	Pierre J Busschaert	Edi'hCummings	"	"	N Y City	Worcester Mass
Apr 18	"	David E Jr	M		L	2	Davil E Butler	Barbara J Flint	"	FishC'lt'rist	Albany Me	Beverly Mass
Jne 22	"	MichaelRuss'l	M		L	3	Leon H Elliott	EleanorLamper	"	Laborer	Tuftonboro	Rochester
Aug 9	"	David Corser	M		L	2	George C Duquenne	Marj I Hurford	"	AntiqueD'ler	Paris France	Lynn Mass
17	"	Wendy Joyce		F	L	2	William W Whitney	Helen M Becker	"	Am'sem't Op	Chicago Ill	Lancaster Pa
31	"	DouglasA'ht'n	M		L	4	Ashton B Stone	GladysWBarker	"	Gardener	R I	R I
Sept 2	"	Richard Alan	M		L	2	Herbert F Swett	IreneESimonds	"	Clerk	N H	N H
Nov 20	"	Duane Joseph	M		L	4	Raniel P Cope	K'thl'nCPeters	"	Millworker	Nova Scotia	Nova Scotia

Marriages Registered in the Town of Alton, N. H., for the Year Ending Dec. 31, 1950

Date	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age in Years	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Condition	Name, Residence and Official Station of person by whom married
Apr 16	Farm'gton	Charles M Woollett	Alton	34	Merchant	Massachusetts	Ch'rles F Woollett Grace M Danforth	England New Hampshire	1	Fred Flowelling Clergyman
		Lucille G Canney	Farmington	21	Shoeworker	N Hampshire	Carl B Canney Alice L Swinerton	" "	1	Farmington
May 20	Alton	Roland F Chase	Lynn Mass	31	U P R R	"	Ernest G Chase Florence Bealeau	" "	2	Harry B Lang J of P
		Lilly E V Mason	"	39	Stitcher	Massachusetts	Aubin Anderson Engla Winn	Sweden Massachusetts	2	Alton
27	Wolfeboro	Irving R Roberts	Alton	22	Student	N Hampshire	Charles E Roberts Ella F Rowe	New Hampshire Massachusetts	1	W LeRoy Haven Minister
		Jean F Parkhurst	Wolfeboro	21	"	"	W L Parkhurst Lois D Brummitt	New Hampshire "	1	Wolfeboro
Jne 10	"	Kenneth B Gilbert	Alton	20	"	New Jersey	Kenneth R Gilbert Harriet F Fulton	Massachusetts New Jersey	1	W LeRoy Haven Clergyman
		Gwendolyn Trickey	"	20	At home	N Hampshire	Charles E Trickey Mary Prendergast	New Hampshire Massachusetts	1	Wolfeboro
16	Alton	Henry Burton Jr	Milton Mass	23	Pur Agent	Massachusetts	Henry L Burton Agnes Manson	" Scotland	1	W D Swaffield Clergyman
		Charlyn L Dudley	Newt'nHgds	22	Technician	N Hampshire	David D Dudley Mary C Glodas	Massachusetts "	1	Alton
17	Rochester	Richard P Drew	Alton	21	Mason tender	"	Harold C Drew Marion Ransom	New Hampshire "	1	Ray R Kelley Clergyman
		P L Thoroughgood	"	18	At home	"	W Thoroughgood Erma Witham	" Maine	1	Rochester
22	Alton	Richard F Headley	Wolfeboro	25	Engineer	Tennessee	Orman T Headley Sarah Alley	Alabama West Virginia	1	Orman T Headley Minister
		Martha A Bennett	Alton	22	Teacher	Massachusetts	Gordon C Bennett Pauline Richards	Illinois Kansas	1	Wakefield
July 11	"	George P Remick	Bry'tvilleMs	34	Welder	N Hampshire	Joseph Remick Vianna Varney	New Hampshire "	2	Frank M Ayer J of P
		Pauline G Voegel	Brighton Ms	33	Candy w'ker	Massachusetts	Lewis Vogel Sarah Lynch	Massachusetts "	1	Alton
15	W Alton	Oscar C Jostedt	Wellesley Ms	49	Dentist	Connecticut	Nils Jostedt Anna Nelson	Sweden "	3	Clyde D Williams Minister
		Louise Osborne	Montclair NJ	33	Teacher	Massachusetts	Louis P P Osborne Marguerite Bott	Massachusetts "	1	F'mingham Mass

Marriages Registered in the Town of Alton (continued)

Aug 6	Alton	Courtney D Moore	Wolfeboro	21	Dairy farmer	N Hampshire	Noyes V Moore	NewHampshire	1	W D Swaffield
							Ev'gel'eVaughan	Massachusetts		Clergyman
		Joyce E Hayward	Alton	18	At home	California	ErnestAHayward	NewHampshire	1	Alton
							Leona M Mills	Indiana		
13	"	Richard J Brooks	"	23	Carpenter	Pennsylvania	Robert M Brooks	Maryland	1	Clayton B Hale
							Flora Cresley	Pennsylvania		Clergyman
		Wanda N Hale	"	22	Teacher	Massachusetts	Burton M Hale	NewHampshire	1	Boston Mass
							Nina M Bean	"		
21	Laconia	Clarence M Rollins	"	27	Elec Engin'r	N Hampshire	Forrest H Rollins	"	1	C F Anderson
							Lillian Martin	Kentucky		Minister
		Ellen Roberts	Laconia	18	Waitress	"	William Roberts	NewHampshire	1	Laconia
							Hazel Weeks	Wales		
Sept 4	N Conway	Kenson Covey	Alton	40	Carpenter	"	Truman Covey	NewHampshire	2	Chas L Durgin
							Emily Hersey	"		Clergyman
		Esther B Philbrick	Meredith	50	At home	"	Frank P Corliss	"	2	North Conway
							Luella Batchelder	"		
16	Alton	Raymo'dDalrymple	NWoburnMs	27	Bank clerk	Massachusetts	ArthurDalrymple	Massachusetts	1	W D Swaffield
							BerniceDinsmore	"		Clergyman
		Margaret E Barr	Alton	28	Shoeworker	N Hampshire	Charles P Barr	NewHampshire	1	Alton
							Gladys E Smith	"		
Oct 12	Dover	Leon L Hall	Mass	25	Pressman	Massachusetts	MelvinLHuntress		1	Ralph S Huffer
							Mary Ell's			Minister
		Ethel L Merrill	N H	20	At home	N Hampshire	Roger M Merrill	"	1	Dover
							Gladys Nichols	"		
Nov 11	"	Emery E Clarkson	Alton	36	U S Navy	Massachusetts	Joseph Clarkson	Massachusetts	2	Frank M Ayer
							Ida Clark	"		J of P
		Margaret Downey	Boston Mass	37	Prac nurse	"	William Hackett	"	2	Alton
							Claire Murphy	Canada		
Dec 8	Rochester	Charles W Bigelow	N'th'ptonMs	20	U S Navy	"	WilliamHBigelow	Massachusetts	1	Leslie Mark
							Anna M Buczola	"		Clergyman
		Ruth M Leach	Pittsfield Ms	20	Training	"	Harry Leach	"	1	Rochester
							Ardis Stetson	"		

Deaths Registered in the Town of Alton, N. H., for the Year Ending Dec. 31, 1950

Date of Death	Place of Death	Name and Surname of the Deceased	Age Years	Age Months	Age Days	Place of Birth	S and C Male	S and C Female	S and C S M or W	Occupation	Name of Father	Maiden Name of Mother	Disease or Cause of Death	Name of Physician Reporting Death
Feb 3	Alton	Rebecca M Siggins	96			Bermuda		F	W	At home	John Barritt	Mary J Vaughn	Heart disease	A Appleyard
Mar 30	"	Mary A Knowlton	80			Maine		F	M	At home	Bailey		Cer Thrombosis	A Appleyard
Apr 4	"	PeterHBusschaert	2			NH'mpsh'e	M		S		P Bussachaert	E E Cummings	Drowning	E J Gage
9	"	Edwin F Rollins	81			"	M		W	Retired	Cyrus C Rollins	Laura French	Heart disease	A Appleyard
25	"	Ella S Weiss	69			NovaScotia		F	M	Ho'sewife	Pratt Sinclair	Ellen Chisholm	Addison's disease	A Appleyard
June 29	"	Clyde B Leonard	56			Maine	M		M	Mfgr	George Leonard	Lillian Dunham	Carcinoma lungs	A Appleyard
Aug 14	"	Octavie Cyr	90			Canada		F	W	At home	GabrielTherrien	Justine Chabot	Carcinoma breat	R E Lord
Nov 8	"	Evelyn H Morse	54			Vermont		F	M	Ho'sewife	Austin L Howe	Lillian Blaisdell	Cor Occlusion	G E Quinn
Dec 18	"	Jeanne R Downing	57			France		F	M	Ho'sewife	J B Rouquette	M S Guirchard	Ventricular failure	G E Quinn
23	"	Ch'lesMBatchelder	89			NH'mpsh'e	M		W	Farmer	N Batchelder	SusanAMoulton	Heart disease	A Appleyard
31	"	Fred L Hill				Canada	M		M	AntDe'ler	Charles C Hill	Ellen Curran	Cor Thrombosis	A Appleyard

Out of Town Deaths Reported

June 2	W'lfeb'o	Evelyn M Shattuck	78			NBrunsw'k		F	W	Ho'sewife	Amb'eUrquhart	E'z'b'thZwicker	Cer Hemorrhage	R W Tuttle
12	"	Lillian M Fifield	77			NH'mpsh'e		F	W	At home	H'bertLChesley	Ida F Pickering	Cer Thrombosis	A Appleyard
17	"	Cephas W Derby	58			Mass	M		M	Carpenter	Will Derby	J'nieCawthorne	Int abscess	A Appleyard
25	"	Harry E Miles	64			Maine	M		M	Eng R R	James H Miles	S M Townsend	Nephrosclerosis	A Appleyard
Aug 6	"	Essel A Emerson	64					F	W	At home	Frank Clough	Addie Marston	Heart disease	A Appleyard
20	"	BenjaminACassier	59			New York	M		M	Tourist	Louis Cassier	Mary Martin	Cor Thrombosis	A Appleyard
Sept 21	Concord	Angie M Flanders	63			Vermont		F	S	Ho'sew'k	Wm J Flanders	Esth'rLaughton	Pneumonia	S G Brown
Oct 5	B'linGer	Harold S Claflin	23			Alton	M	S	W	USArmy	Clyde H Claflin	Alice F Colby	Accident	

REPORT OF PUBLIC LIBRARY

FINANCIAL STATEMENT

Cash on hand January 1, 1950		$26.23
RECEIPTS		
Town appropriation	$1,001.10	
Gilman fund	100.00	
Palmer fund	25.50	
Other sources	4.67	
Fines	10.00	
		$1,141.27
Add Lewis P. Varney trust fund, principal	$275.00	
Add Lewis P. Varney, interest	26.06	
		$301.06
Total cash accountability		$1,468.56
EXPENDITURES		
Books	$679.57	
Periodicals	48.75	
Salary	370.00	
Insurance	16.20	
Binding books	13.50	
A. L. A. book list	5.00	
Library Association of N. H.	1.00	
Printing posters	2.50	
		$1,136.52
Cash on hand December 31, 1950		332.04
Analysis of cash on hand:		
General funds	$30.98	
L. P. Varney trust fund:		
Principal	275.00	
Interest	26.06	
		$332.04

Respectfully submitted,

ANNIE A. WHEELER,

Librarian.

RESOURCES

Number of bound volumes at beginning of year	6,000
Number of bound volumes added by purchase	347
Number of bound volumes given to the library	60
	6,407
Number of bound volumes discarded	300
Total number of volumes on hand at end of year	6,107
Total number of magazines currently received	24

SERVICE

Number of volumes of non-fiction loaned	534
Number of volumes of fiction loaned	7,115
Number of magazines loaned	395
Number of volumes of non-fiction borrowed from state library	65
Total circulation for current year	8,109
Number of new borrowers during the year	95
Number of active borrowers during the year	225

AUDITORS' CERTIFICATE

As your duly elected auditors, we have carefully checked the accounts of the town treasurer, tax collector, precinct treasurer, trustees of trust funds, library trustees and treasurer of the lighting precinct along with the bank statement of the several departments.

According to the best of our knowledge and belief they are properly vouched and correctly cast and are a true account of the business of the town for the year ending December 31, 1950.

GEORGE H. WALLACE,
CHESTER W. LITTLEFIELD,
Auditors.

WHITE PINE BLISTER RUST CONTROL

FINANCIAL STATEMENT, 1950

Expenditures:			
Town funds		$396.34	
State and federal funds:			
Eradication	$206.52		
*Mapping	145.93		
Total		$352.45	
Total expenditures			$748.79
Received from town		$400.00	
Expended from town funds		396.34	
Balance due town			$3.66
Area covered			1,756 acres
Currant and gooseberry bushes destroyed			6,211

*Cooperative expenditures in making detailed maps of the control area.

A check is enclosed to cover the balance due the town.

Land area of town, 40,931 acres.

Present control area, 20,012 acres.

FOREST FIRE REPORT

During the year 1951, we did not experience any serious forest fires in District No. 5, which takes in all of Strafford county, the towns of Alton and Gilmanton in Belknap county, and the towns of Deerfield, Nottingham and Northwood in Rockingham county.

However with the accumulation of slash from extensive lumber operations, we can have serious forest fires this year. Everyone can help in preventing these fires by:

1. Securing a permit from the forest fire warden after the snow leaves the ground.
2. Reading the permit carefully before lighting the fire.
3. Insisting that others be careful and comply with burning requirements.

During the year 1950 we had 67 fires that burned 191 acres, less than three acres per fire. This is not a

bad record, but we can reduce the number of fires by everyone being careful and respecting the fire laws.

The forestry department has erected several fire weather signs on main highways throughout the state. One of these signs is on Route No. 16 in Rochester by the freezer locker. The fire weather index is in five classes.

1. Very low fire danger.
2. Low fire danger.
3. Medium fire danger
4. High fire danger.
5. Extreme fire danger.

An arrow indicates the class of fire day, and will be changed each day or as the fire danger goes up or down. Let's all work with the fire warden and district chief in preventing forest fires.

ROBERT W. SMITH,

District Fire Chief.

REPORT OF WARDEN

Number of fires	11
Acres	50½
Number of permits issued	108

HAROLD E. PRIME,

Forest Fire Warden.

Report of total number of fires during the year 1950:

Building fires	5
Chimney fires	6
Car fires	2
Boat fires	2
Dump fires	2
Forest and grass fires	11
Still alarms	4

HAROLD E. PRIME,

Chief of Fire Department.

ANNUAL REPORT

OF THE

SCHOOL DISTRICT

OF

ALTON, N. H.

FOR THE FISCAL YEAR ENDING JUNE 30th

1950

INCLUDING THE

AUDIT and EXAMINATION

BY THE

DIVISION of MUNICIPAL ACCOUNTING

STATE TAX DIVISION

If some dramatic incident could shock the American people to an awareness of public education, they would re-act as unitedly as they did at Pearl Harbor. A parade of embarrassing statistics, however, fails to accomplish this purpose. The growing inadequacy of our public school system is creeping up on every community.

Year by year, community by community, we are watching one of two great strongholds of democracy be weakened. For the strength and backbone of our democracy is an informed electorate. We Americans achieve this strength through widespread public education—education which prepares the citizenry for active participation, and simultaneously assures their liberty.

For education makes a people easy to lead, but difficult to drive; easy to govern, but impossible to enslave.

I am not a horse-and-buggy reactionary, advocating a return to the simple country education which I knew in my boyhood. Although the effort for education for a country boy in Missouri had great merits in character building, and certain rewards in accomplishment through hardship, such conditions are out of date. Future generations of American citizens can be prepared for the important role they must play, if we make the most of the modern educational resources for our boys and girls.

For the past 10 years, our preoccupation with saving this nation, and its way of life from aggression has frequently left grade schools and high schools of our communities behind. While the school-age population increased by leaps and bounds, schoolroom facilities and adequate teaching staffs were left behind.

Taken from an address delivered by
General Omar N. Bradley, Chairman Joint
Chiefs of Staff, delivered before the
National Citizens' Commission for Public
Schools, January 17, 1950.

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PART I. ADMINISTRATION AND ORGANIZATION

(a) Officers of the School District

Moderator

ALTA McDUFFEE

Clerk

ELIZABETH BEAUDETTE

School Board

LEON T. DODGE, Chairman	TERM EXPIRES 1951
GEORGE WALLACE	TERM EXPIRES 1952
EMILY K. BARNES	TERM EXPIRES 1953

Treasurer

BEATRICE E. H. GOWAN

Auditors

CHESTER W. LITTLEFIELD LEWIS E. HAYES

Superintendent of Schools

GEORGE E. HOLLOWAY, JR.

Truant Officer

CLARENCE BARNES

Census Taker

CLARENCE BARNES

School Nurse

VENITA HARDY

(b) Report of the Superintendent

1. Problems and Conditions General to the Union

Less than fifty years ago, the atmosphere which surrounds our earth was merely so much air to be breathed. Today, man talks through it by telephone and radio; he sends lightning-like messages through it by telegraph; he sends pictures through it by television; and he flies himself and his goods through it at a speed undreamed of even a few years ago.

The American home, during these same fifty years, has been equipped with conveniences such as automatic heat and air conditioning, running water, electricity, automatic washing machines, ironers, electric stoves, refrigerators, vacuum cleaners, dishwashers, disposal units and many others, and the average family, an automobile.

In these same years this country has grown from a struggling young nation to a World Power.

To what do we owe these great accomplishments?

The United States Chamber of Commerce raised this question some several years ago and then set out to find the answer. They studied the natural resources, the climate, all other factors common to each nation and when they were finished, they concluded:

> That education is a far more powerful instrument than most people have been willing to admit.
>
> That the degree of education and technical competence determines the economic welfare of the various countries of the world.
>
> That natural resources do not determine the income of a country.
>
> That the degree of education and technical skill is the factor that does determine the level of income in any country.

Our forefathers believed this and set out to establish in America the first free schools in the world. While fighting the Revolutionary war, they continued to develop public schools and found time and money to establish some thirteen colonial colleges. Our country and our schools have grown far beyond the expectations of our illustrious forebears.

Today, schools face two problems: We must prepare our children for the new world yet to be molded and we must find ways to pay for these schools as did those who have gone before us.

Our schools must be set up to prepare young folks for college and innumerable vocations, some very new to all of us, and others as old as agriculture, but in the new scientific manner. In the "good old days" schools did not need to prepare children for the vocations as most everyone who was not going to college followed in his father's trade and learned it at home or with some friend or neighbor. Schools, therefore, taught the children to read, write and do simple arithmetic (not the kind required on the income tax form today or the kind required to read the budget of our federal government). Schools must still do these same things but many more.

Children growing in this new way of life must know the world as well as they once knew their town. They must understand the many great scientific developments, and learn, we hope, to use them for good, rather than for destruction. If anyone doubts that our children are learning these things, he should engage them in conversation about atomic energy, jet engines, Guadalcanal, Estonia, the latest automobile of any make, or the United Nations.

Teaching school under these conditions is a far cry from what it was in former years, particularly before World War I. The amount of material to be covered has increased, especially in the scientific fields and in geography and history and government. Content has changed and continues to change. The sincere and conscientious teacher must continue to study and increase her knowledge. She knows that she must do her utmost to develop fully the potentialities of each and every child, for in our complicated society, the "dunce" is a liability to be paid off eventually by all of us.

America has prized its educational system, invested in it, believed in it because it promises to bring to real life the American dream of the good society. There is, however, another side to this picture. While we believe in our schools and put such trust in them, the proportion of our national income devoted to education has declined in the last twenty years and five billion dollars spent on public education compares rather poorly with the eight billion dollars spent on liquor, or the nine billion dollars spent on cigarettes and the nineteen billion dollars spent on automobiles.

Providing money for our schools has become a vexing problem. To meet the needs of our present edu-

cational program, more money is required. Today, if you go to buy a car or a pound of hamburg and the price is twice what it was in 1939, you are not surprised, for you know that the value of the dollar has gone down just about the same amount, but it is hard to transfer this kind of thinking to the tax dollar spent on education.

The other afternoon I went to the store to purchase an article, and the gentleman behind the counter announced that the price was 35c, as much as he regretted it. He knew, as I did, that only a week ago the price had been 25c and, I might add, twenty-five years ago it would have been 15c. All he could do was pass it along to me. Unfortunately, when it comes to schools and paying for them, it isn't that easy. When it comes time to pay taxes, we still think in terms of the "old" dollars.

As our country has grown, more people have moved away from the farm and the real estate tax, from which we still get our money for schools in this state, is no longer a fair basis for measuring a person's ability to pay. Once, if a man had a fifty acre farm and thirty head of cattle and another man had a twenty-five acre farm and fifteen head of cattle, it was easy to say that one man was able to pay twice what the other paid. Today, we have three houses all alike. In one, lives a retired person with an income based on a dollar which has lost half of its value, in the next lives a family making $6,000, and in the third house live three families, all working and making $10,000. It is easy to realize that to tax each of these property units the same is unfair, yet that is what is done. The federal government long ago sought to get its taxes from other sources but in New Hampshire the real estate tax is still our method for collecting the money for our schools.

Much as we may not like to admit it, another reason we are having a time getting money for our schools is that people are more willing to spend their money for other things. We are for the schools, we believe in them, but we want radios, television sets, autos, alcoholic beverages, cosmetics, tobacco and fine clothes first.

All but one of the districts in this Union are doing as much or slightly more for their schools as the average district in New Hampshire is doing but, unfortunately, all of our districts are like the Red Queen

in the Looking Glass Land who had to run hard to stay in the same place. Our problem in the last five years has been a difficult one because we have had to catch up with old shortages which are responsible for our present over-crowding, our unsafe, badly kept and inadequate facilities, as well as teacher shortages. Our districts can do nothing but ask for more money so long as the dollar continues to lose its value and an ever increasing number of children enter our schools.

At least three districts in this Union must face building programs in the next three years. By now, we are all familiar with the old story, in time of war, we cannot build because costs are going up and you cannot get material, and in time of peace we cannot build because, while prices are going down, so is the amount of money that people are making. Since the turn of the century, we have been in one or the other of these positions and the building program has lagged behind the need for replacements and enlargements.

You have been interested in our work, you have attended meetings, made studies and supported our program. You must help us to retain good teachers who have a vision of the future needs of our country and who will strive to guide your children rather than to assign them pages in a book. You must continue to maintain the property which we have, and prepare to build those classrooms which will be needed so badly in the next few years.

The task is not any easy one but I feel sure that we all still have hopes and ambitions for our children and our country, and will find a way.

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2. The Local Situation

Alton—The schools in this town we are sorry to say are not in an advanced state, not from a want of sufficient material to construct good schools, but the want of interest manifested by parents and committees. An attempt was made the past winter to introduce a uniform series of reading books, (town's) but it was looked upon by those interested (in the purse) as an innovation, or a scheme got up by speculators for the purpose of swindling the public out of a portion of their earthly goods. We succeeded however in introducing them into three districts, and as far as they were introduced they have given general satisfaction, and the improve-

ment in reading where they have been used the past winter has been far greater than in the schools where they have not been introduced. This encourages the hope that they may be introduced into the schools in this town generally during the coming year.

I. W. LOUGEE,
A. L. MELLOWS,
Superintending School Committee,
Annual Report - 1849.

The problem which Alton faces is no different from that which many of the school districts in this country face. How you resolve the problem is yours to decide.

Those of you who have children in the school, or who have studied our problems, know that your children are suffering from overcrowded classrooms and an inadequate program. If you will study the size of the classes in your building and compare them with those in schools of your neighbors, you will realize that your teachers can not do for your children what is being done in other communities. We cannot change this situation until additional facilities have been provided.

The standard achievement tests given to your children for the last five years have shown that your children are not keeping up to the standards for the rest of the country. One class in your school is as much as two years behind. All of this cannot be blamed on the overcrowding. Some responsibility must be placed against the unfortunate situation which happened during the war years. Never-the-less, if your classes had been smaller and better housed, some of these unfortunate situations could have been overcome, as they have been elsewhere. This same lack of space requires your high school to limit its program to certain formal subjects. If you wish the program expanded, you must provide more room and more teachers. Whether this is a wise expenditure, you must decide. Three families in your small community are sending their children to high schools other than Alton and paying the tuition themselves.

Alton is not a poor community as you well know. If you were to spend, proportionately, what your neighbor on the South does, you would have a school budget of over $100,000 a year, or more than twice what you are spending now.

In September, your schools opened under the direction of John A. Finger, a graduate of Massachusetts Institute of Technology, with his doctor's work at Harvard University. Mr. Finger comes to you after several years of teaching experience and some four years in the navy. Other teachers who have joined the faculty this year are John A. Boston, a graduate of Tufts College with a Masters of Education from Tufts College as well; Robert Moulton, who graduated from Plymouth Teachers' College in June; Miss Jane E. Dobens, who graduated from Rivier College in June and Mrs. Helena Drew, who comes to you after many years of teaching, the last years in New Durham. Mrs. Caroline Wallace, who did part-time work last year, also became a regular member of your faculty in September and has a regularly assigned class this year.

A Parent-Teacher Association has been formed for your school and deserves your support. They have a committee which is studying the school situation. At their request, your board has asked the State Department to come to Alton and make a survey of your schools and then submit recommendations. This report should come to you shortly.

PART II. INSTRUCTION

(a) Teachers as of February 1, 1951

Teacher	Position		Enrollment
John A. Finger, Jr.	Principal and Adv.	Gr. 9	22
	Algebra, Physics,	Gr. 10	20
	Algebra I, Gen.	Gr. 11	12
	Math.	Gr. 12	8
John A. Boston, Jr.	Math., Grs. 7 & 8,	Gr. 7	16
	Science, Grs. 7 & 8, General Science, Gym for boys and girls	Gr. 8	29
Jane E. Dobens (Miss)	Latin II and French I, English, Grs. 7, 9, 11		
Helena Drew (Mrs.)	Grades V and VI		16
			13
Zelma Guy (Mrs.)	Grade I		16

Eleanor Hayes (Mrs.)	Home Economics, Grs. 7 & 8, and H. S., Social Studies, Gr. 8, World History, Gr. 7	
Robert O. Moulton	Sociology, Typing, Biology, Bookkeeping	
Elizabeth Parker	Grades III and IV	9
(Mrs.)		23
Jeannette Roberts (Mrs.)	English, Grs. 8, 10, 12, Social Studies, U. S. History	
Carolyn Wallace (Mrs.)	Grades II and III	15
		6
		205

PART III. FINANCE

(a) Annual Report of the District Treasurer for Fiscal Year Ending June 30, 1950

Cash on hand June 30, 1949 (Treasurer's bank balance)		$142.43
Received from selectmen:		
Appropriations for current year	$42,762.00	
Dog tax	189.80	
Received from state treasurer	1,420.15	
Received from tuitions	3,627.80	
School lunch	1,660.89	
Received from all other sources	49.65	
		$49,710.29
Total amount available for fiscal year (balance and receipts)		$49,852.72
Less school board orders paid		49,699.45
Balance on hand as of June 30, 1950 (Treasurer's bank balance)		$153.27

BEATRICE E. H. GOWEN,
District Treasurer.

August 4, 1950.

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Alton, of which the above is a true summary for the fiscal year ending June 30, 1950, and find them correct in all respects.

LEWIS E. HAYES,
CHESTER W. LITTLEFIELD,
Auditors.

September 5, 1950.

(b) Financial Report of the School Board for the School Year 1949-1950

RECEIPTS

Federal aid:		
Smith-Hughes and George Barden (secondary)	$314.78	
National school lunch	1,101.12	
Local taxation:		
Current appropriation	42,762.00	
Other sources:		
Dog licenses	189.80	
Elementary school tuitions	1,227.80	
Secondary school tuitions	2,400.00	
School lunch	1,660.89	
Refunds	53.90	
Total receipts from all sources		$49,710.29
Cash on hand at beginning of year, July 1, 1949		142.43
Grand total		$49,852.72

PAYMENTS	Total	High	Elem.
Administration:			
Salaries of district officers	$246.00	$82.00	$164.00
Superintendent's salary (local share)	631.80	210.60	421.20
Tax for state wide supervision	398.00	132.67	265.33
Salaries of other administrative personnel	521.32	173.74	347.58
Supplies and expenses	327.05	109.02	218.03
Instruction:			
Teachers' salaries	23,165.92	10,469.86	12,696.06
Books and other instructional aids	655.24	247.68	407.56
Scholars' supplies	768.20	263.06	505.14
Supplies and other expenses	746.26	536.97	209.29
Operation of school plant:			
Salaries of janitors	1,894.48	936.04	958.44
Fuel or heat	1,354.60	488.42	866.18
Water, light, supplies and expenses	773.34	258.50	514.84
Maintenance of school plant:			
Repairs and replacements	2,589.43	726.33	1,863.10
Auxiliary activities:			
Health supervision	893.69	283.18	610.51
Transportation	8,122.01	40.00	8,082.01
Special activities and special funds	4,102.02	1,539.47	2,562.55
Fixed charges:			
Retirement	1,110.67	370.24	740.43
Insurance, treasurer's bonds and expenses	164,33	54.78	109.55
Capital outlay:			
Lands and new buildings	8.82		8.82
New equipment	1,226.27	408.76	817.51
Total payments for all purposes	$49,699.45	$17,331.32	$32,368.13
Total cash on hand at end of year, (June 30, 1950)	153.27		
Grand total	$49,852.72		

BALANCE SHEET

ASSETS

Cash on hand June 30, 1950	$153.27	
Total assets		$153.27
Net debt (excess of liability over assets)		0.00
Grand total		$153.27

LIABILITIES

Accounts owed by district	$0.00	
Total liabilities		$0.00
Surplus (excess of assets over liabilities)		153.27
Grand total		$153.27

AUDITORS' CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Alton, of which this is a true summary for the fiscal year ending June 30, 1950, and find them correctly cast and properly vouched.

LEWIS E. HAYES,
CHESTER W. LITTLEFIELD,
Auditors.

September 5, 1950.

BUDGET OF THE SCHOOL DISTRICT OF ALTON, NEW HAMPSHIRE, 1951-1952

EXPENDITURES

	Adopted Budget '49-'50	Actual Expenditures '49-'50	Adopted Budget '50-'51	School Board's Budget '51-'52	Budget Com. Budget '51-'52
Administration:					
Salaries of district officers	$259.00	$246.00	$246.00	$247.00	$247.00
Superintendent's salary (local share)	650.00	631.80	772.20	829.12	829.12
Tax for state wide supervision	398.00	398.00	404.00	404.00	404.00
Salaries of other administrative personnel	500.00	521.32	561.60	643.00	468.00
Supplies and expenses	400.00	327.05	400.00	400.00	400.00
Instruction:					
High school teachers' salaries	11,000.00	10,469.86	10,060.00	10,860.00)	
Elementary teachers' salaries	12,000.00	12,696.06	15,100.00	16,300.00)	24,000.00
Books and other instruction aids, high	300.00	247.68	600.00	600.00)	
Books and other instruction aids, elementary	400.00	407.56	800.00	700.00)	900.00
Scholars' supplies, high	400.00	263.06	400.00	400.00)	
Scholars' supplies, elementary	500.00	505.14	500.00	600.00)	1,000.00
Supplies and other expenses, high	300.00	536.97	300.00	300.00)	
Supplies and other expenses, elementary	200.00	209.29	200.00	200.00)	500.00
Operation of school plant:					
Salaries of janitors, high	800.00	936.04	800.00	800.00)	
Salaries of janitors, elementary	1,100.00	958.44	1,100.00	1,100.00)	1,900.00
Fuel or heat, high	500.00	488.42	500.00	500.00)	
Fuel or heat, elementary	1,000.00	866.18	1,000.00	1,000.00)	1,500.00
Water, light, supplies and expenses, high	150.00	258.50	200.00	250.00)	

	Adopted Budget '49-'50	Actual Expenditures '49-'50	Adopted Bndget '50 '51	School Board's Budget '51-52	Budget Com. Budget '51-'52
Water, light, supplies and expenses, elementary	300.00	514.84	350.00	400.00)	650.00
Maintenance of school plant:					
Repairs and replacements, high	400.00	726.33	400.00	400.00)	
Repairs and replacements, elementary	1,000.00	1,863.10	1,000.00	600.00)	900.00
Auxiliary activities:					
Health supervision, high	300.00	283.18	300.00	300.00)	
Health supervision, elementary	600.00	610.51	600.00	600.00)	900.00
Transportation, high	350.00	40.00	350.00	350.00	350.00
Transporation, elementary	7.650.00	8,082.01	7,650.00	7,650.00	7,650.00
Special activities and special funds, high	500.00	1,539.47	500.00	500.00)	
Special activities and special funds, elementary	450.00	2,562.55	450.00	450.00)	950.00
Fixed charges:					
Teachers' retirement, high	1,380.00	1,110.67	1,309.00	1,706.00	1,656.00
Insurance, treasurer's bonds and expenses, high	325.00	164.33	150.00	225.00	225.00
Contingency fund:			2,500.00	2,000.00	2,000.00
Capital Outlay:					
Lands and new buildings, high		8.82			
Additions and improvements, high			150.00	400.00	000.00
New equipment, high	350.00	1,226.27	350.00	550.00	000.00
Deficiency appropriation				700.00	700.00
Total expenditures	$44,462.00	$49,699.45	$50,002.80	$52,964.12	$48,129.12

RECEIPTS

Balance (actual or estimated)		$142.43	$1,000.00		
Contingency fund			2,500.00	$2,000.00	
Federal aid		314.78	200.00	300.00	
High school tuition	$1,500.00	2,400.00	4,200.00	4,050.00	
Elementary tuition		1,227.80	1,000.00	1,000.00	
School lunch		2,762.01			
Other income		53.90			
Dog tax	200.00	189.80			
Total receipts other than property taxes	$1,700.00	$7,090.72	$8,900.00	$7,350.00	
District assessment raised or to be raised by property taxes	42,762.00	42,762.00	41,102,80	45,614.12	
Total appropriation voted by school district	$44,462.00	$49,852.72	$50,002.80	$52,964.12	

PART IV. CHILD ACCOUNTING AND STATISTICS

(a) Statistics for the Year Ending June 30, 1950

	High	Elem.	Total
Number of pupils registered	74	157	231
Average number of half-days schools were in session	348	348	348
Average membership	65.25	142.53	207.78
Average attendance	61.84	134.67	196.51
Aggregate half-days attendance	21522	46866	68388
Per cent of attendance	94.78	94.48	
Pupils not absent nor tardy	6	9	15
Cases of tardinesses	19	47	66
Average number of tardinesses per pupil	.0009	.0052	.0061
Non-resident pupils	18	14	32
Pupils transported at district expense	27	77	104
Visits by superintendent	111	73	184
Average visits by superintendent per teacher	27.75	14.60	42.35
Visits by citizens	1131	351	1482

(b) Census, September 30, 1950

Ages Sept. 1 1950	No. of Children			No. Children Attending Public School		Children Not Attending Any School Because Graduated From Elem. or H. S.
	Total	Boys	Girls	Within District	Outside District	
Less than 1 year	13	10	3			
1	15	6	9			
2	11	4	7			
3	15	8	7			
4	12	4	8			
5	10	9	1	5		
6	12	7	5	12		
7	17	10	7	16		
8	25	12	13	25		
9	13	6	7	13		
10	12	7	5	12		
11	11	10	1	11		
12	18	9	9	18		
13	13	7	6	13		
14	13	4	9	13		
15	22	14	8	20	2	
16	14	8	6	12	1	1
17	15	8	7	9	1	5
18	14	9	5	4		10
	275	152	123	183	4	16

1 Handicapped child age 5-16, male.

PART V. AUXILIARY ACTIVITIES and SPECIAL REPORTS

(a) Report of the Principal

It seems appropriate for a new principal to take this opportunity to express some of his viewpoints on education, so that the people in the town of Alton will know not only how the school is functioning but also how the administration would like to have the school function.

In every community education can and should serve a dual role. It has one purpose of teaching children formal skills and an understanding of the world in which we live. Every parent has the right to expect the school to teach his child how to read, to spell and to do arithmetic. Parents also expect the school to give their children some concept of what the world is like, not only in its physical dimensions and its past occurrences, but they should also expect that the school will teach their children what is happening in the world today, and to instill an understanding of why mankind, through all past history, has never been able to live in harmony. Furthermore, in the final years of education in the high school parents have the right to expect their children to be taught a variety of things. Some parents should expect the school to teach their children useful skills that they can employ in their vocation upon finishing high school. Other parents do and should expect the school to prepare their children for further education. To fulfill this function the school needs to offer many subjects which do not have any immediate usefulness to the individual but which eventually, when combined with four years of additional training, give to these selected people either increased skill for vocational use or keener insight into man and his basic problems. All education, however formal or traditional, always has two facets. It teaches, on the one hand, skills, and on the other hand, however elementary the education may be, it teaches insight into man and his problems. It teaches philosophy, even though we may put it in terms of the difference between right and wrong. This, to me, is one role of education.

But, education has two purposes. The second purpose of the school is the fulfillment of community expectations. The community has the right to expect the

school to foster associations among whatever diverse elements may exist in the community. It should expect the school to develop individuals who are capable of living harmoniously with all the diverse groups that exist. This community, our country, and our world need to have individuals in it who so understand their fellow men that they are able to associate with whomever they may come in contact. The community does not, and should not, expect the schools to be a leveling institution, but this community and any community can live peacefully and happily as a group only when the people in it have some common experiences which they can share with each other. To promote these associations among children, schools throughout the country are gradually doing away with the old practice of separateing the "dumb" from the "smart" and having special courses of instruction for those children who are too slow to go along with the regular class. Furthermore, schools try, today, to provide activities in which every child can take part. Every parent has the right to expect that his child will learn in school what things he can do to contribute toward a group goal. We are often prone to think that it is only a select group of individuals who can make any contribution to our society. We need to know that every individual can be useful to us, that each person in his own way helps a community to be a good community. This second purpose of the school is to teach children how they may contribute, and that each individual's contribution is valuable. For example, one of the places where the school fulfills this duty is through the athletic teams. The school promotes it also by the various projects which its classes work on during the year—a class working as a group to put on a party or a dance, the whole school working together as a group to put on the winter carnival. Teachers can promote this further in their individual classrooms by providing activities and projects in which each child participates. The dual purpose of the school, then, is this: First, we expect that the school will teach our children skills for a vocation and that we will teach them to be good citizens; and secondly, we expect that the school will teach our children how to get along with each other.

SCHOOL STATISTICS

ENROLLMENT

As of January 15, 1951, there were enrolled in the Alton Central school in Alton:

	From Alton	Tuition Pupils
Grade I	16	1
Grade II	16	0
Grade III	15	0
Grade IV	23	0
Grade V	16	1
Grade VI	13	0
Grade VII	13	5
Grade VIII	19	9
Grade IX	13	11
Grade X	15	5
Grade XI	10	2
Grade XII	8	1

Between September 11 and January 15, eight pupils dropped out of school because of lack of interest, and are now attending no school.

TEACHERS

Grade 1, Mrs. Guy; Grades 2 and 3, Mrs. Wallace; Grades 3 and 4, Mrs. Parker; Grades 5 and 6, Mrs. Drew; Grades 7 through 12, Mr. Boston, Miss Dobens, Mrs. Hayes, Mr. Moulton, Miss Roberts, and Mr. Finger.

COURSES OF INSTRUCTION OFFERED IN THE HIGH SCHOOL

English, 7 through 12; Social Studies, 7 and 8, Math, 7 and 8; General Math, Algebra 1, Algebra 2, World History, United States History, Science, 7 and 8; General Science, Biology, Physics, Typewriting, Bookkeeping, Home Economics, 7 and 8; Home, Textiles and Clothing, Sociology, French 1, Latin 2, Physical Training, Music and Band.

(b) Report of School Health Work

To the Townspeople, School Board, and Superintendent of Schools of Alton:

I am submitting my second annual report of the school health work in Alton.

The pre-school round-up was held in June at which time children entering school in September, 1950, were weighed, measured and had a physical examination by Dr. Appleyard, school physician.

Visual tests have been made, using the Massachusetts Vision Testing Machine, which is a very adequate and improved method of finding the children needing vision corrections. Parents were sent cards if defective vision was found.

Hearing tests have also been made, using the audiometer, with very satisfactory results, as no child was found to have a serious impairment of hearing.

There were a few cases of mumps prevailing in the late spring and chickenpox during September and October but, otherwise, the probable cause of the majority of pupils being absent was the common cold.

Hot lunches are again part of the school program, under the supervision of Mrs. Eleanor Hayes. It is a pleasure to watch the children enjoying their hot noon lunch, including milk.

Twenty-eight pupils were taken to Doctor Copeland's office in Rochester for complete dental care and fluorine treatments. Transportation was all Alton had to furnish as the service was all donated by Dr. Copeland to the Alton school children. This is the third successive year Dr. Copeland has given this service.

In the near future, we plan to have the patch test for tuberculosis available to all of the Alton school children.

A dental clinic for prevention of tooth decay will soon arrive in Alton which will give an opportunity for the children in Grades I through VI to have their teeth cleaned and sodium fluoride treatments, which reduces the amount of new dental decay. This work is being done all over the state through the Federal Security Agency, Public Health Service.

I have been pleased to find that many children have had their dental work all completed by their own dentist during the past year.

Class room visits and individual inspections are made as needed to check on health and give advice individually, as to personal hygiene or whatever problem is present at the moment. Home visits have been made as needed to interview parents or see ill children. When necessary, children have been taken to clinics for remedial work.

The annual medical inspection of every child was made by Dr. Appleyard, school physician. His findings were as follows:

Defects	Cases
Cardiac	3
Orthopedic	11
Teeth	35
Tonsils	29
Speech	5
Genital	3

The following is a statistical report of the school nursing work during the year 1949-1950:

Pupils examined	202
Pupils weighed	202
Pupils measured	202
Visits to schools	185
Visits to homes	40
Assisting doctor with examinations	202
Classroom inspections	800
Individual inspections	120
Vision test	240
Hearing test	202
Official interviews	16
Pupils transported to clinics or doctors	34

In closing, I express my appreciation to the teachers and all others who have helped carry out the health work this year. I am always glad to see or hear from parents at any time regarding their children or pertaining to the health program of the school.

Respectfully submitted,

MRS. VENITA HARDY, R. N.,
School Nurse.

January 12, 1951.

REPORT OF THE STATE NURSE FOR 1950

Eighteen pre-school children and infants were immunized for diphtheria, tetanus, whooping cough, at a child health conference by Dr. A. E. Appleyard.

The Woman's club and Legion Auxiliary gave pleasantly and efficiently of their time to make this health program a success.

The Legion hall was made available through the generosity of the American Legion.

My sincere appreciation and thanks.

Respectfully,

JOANNA M. CARTER.

PART VI. SCHOOL CALENDAR FOR 1951-1952

1951 Supervisory Union No. 49

August 31—Principals' meeting.
September 4—Registration of new pupils and teachers' meeting.
September 5—School opens.
October 12—School closed—Columbus day.
October 18 - 19—School closed—Teachers' Conference.
November 21—School closed at 1 p. m.—Thanksgiving recess.
November 26—School reopens.
December 21—School closes at 1 p. m.—Christmas vacation.

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January 3—School reopens.
February 15—School closes at 3 p. m.—midwinter vacation.
February 25—School reopens.
April 11—School closes at 3 p. m.—spring vacation.
April 21—School reopens.
May 30—School closed—Decoration day.
June 13—School closes for summer vacation.

(Days lost on account of bad weather will be made up beginning June 16 if necessary to complete 180 days of school.)

(Teachers may attend state Teachers' conventions two days, appropriate county institutes and workshops totaling five days. These days are counted as part of the 180 days of school required by law.)

Month	No. of School Days
September	18
October	22
November	20
December	15
January	21
February	16
March	21
April	17
May	21
June	10
	181

PART VII. DEFINITION OF OFFICIAL BALLOT

The official ballot of the 1951 school district meeting shall be white paper 1½ inches by 4 inches in size.

PART VIII. WARRANT FOR SCHOOL DISTRICT MEETING

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the school district in the town of Alton, N. H., qualified to vote in district affairs:

You are hereby notified to meet at the town hall, in said district on the seventeenth day of March, 1951, at 1.30 o'clock in the afternoon to act upon the following subjects:

Article 1. To choose a moderator for the coming year.

Article 2. To choose a clerk for the ensuing year.

Article 3. To choose a member of the school board for the ensuing three years.

Article 4. To choose a treasurer for the ensuing year.

Article 5. To determine and appoint the salaries of the school board and truant officer, and fix the compensation of any other officers, or agents, of the district.

Article 6. To hear the reports of agents, auditors, committees or officers heretofore chosen, and pass any vote relating thereto.

Article 7. To choose agents, auditors and committees in relation to any subject embraced in this warrant.

Article 8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Article 9. To transact any other business that may legally come before said meeting.

Given under our hand at said Alton, N. H., this sixteenth day of February, 1951.

LEON T. DODGE,
EMILY K. BARNES,
GEORGE WALLACE,

A true copy of warrant—attest:

School Board.

LEON T. DODGE,
EMILY K. BARNES,
GEORGE WALLACE,

School Board.

Religion, morality and knowledge, being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Northwest Ordinance of 1787.

State Audit of Alton School District

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 2, 1951.

Alton School Board,
Alton, New Hampshire.
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Alton School District for the fiscal year ended June 30, 1950, and the period July 1st to December 31st, 1950, which was made by this Division at the request of the Municipal Budget Committee. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

FINANCIAL STATEMENTS

Comparative Balance Sheets:
June 30, 1949 - June 30, 1950 (Exhibit A-1)

Comparative Balance Sheets as of June 30, 1949 and June 30, 1950, are presented in Exhibit A-1. As indicated therein the Surplus increased by $151.84 during the fiscal year ended June 30, 1950.

Analysis of Change in Financial Condition:
(Exhibit A-2)

An analysis of the change in financial condition of the School District during the fiscal year is made in Exhibit A-2. As indicated therein the increase in Surplus of $151.84 during the year resulted from a budget surplus of like amount.

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues:
(Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1950, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net revenue surplus of $2,486.25, less a net overdraft of appropriations of $2,334.41, resulted in a net budget surplus of $151.84.

Summary of Receipts and Expenditures:
(Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended June 30, 1950, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance, as of June 30th and December 31st, 1950, is indicated in Exhibit B-2 and C-2, respectively.

GENERAL COMMENTS

Appropriation Overdrafts:

The budget summary (Exhibit A-4) indicates:

Overdrafts of Appropriations	$3,202.35
Unexpended Balances of Appropriations	867.94
Net Overdraft of Appropriations	$2,334.41

Sections 5 and 6 of Chapter 52, Revised Laws of New Hampshire, as amended, (Municipal Budget Act) the provisions of which have been adopted by the Town of Alton, provides as follows:

"5. Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the

total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes.

"6. Penalty. Any person or persons violating the provisions of section 5 shall be subject to removal from office on proper petition before the superior court. Such petition shall take precedence of other actions pending in said court, and shall be heard and decided as speedily as possible.

It must be stated, therefore, that contrary to the provisions of Section 5 of the Municipal Act, (1) the expenditures of the School District exceeded total budgetary appropriations and (2) no application was made by the School Board to the State Board of Education for authority to exceed appropriations.

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual school district report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Alton School District for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director,
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, C. David Sullivan, Auditors.
Hugh J. Cassidy, Robert W. Flanders, Accountants.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 2, 1951.

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Alton School District for the fiscal year ended June 30, 1950, and the period from July 1st to December 31st, 1950; and, subject to exceptions as noted in our report, found them to be in order. In our opinion the Exhibits included herewith reflect the true financial condition of the School District, together with the results of operations for the fiscal year ended June 30, 1950.

Respectfully submitted,

HAROLD G. FOWLER,
Director,
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, C. David Sullivan, Auditors.
Hugh J. Cassidy, Robert W. Flanders, Accountants.

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SECTION I

Fiscal Year Ended June 30, 1950

EXHIBIT A-1

Comparative Balance Sheets

Fiscal Years Ended June 30, 1949 and June 30, 1950

	June 30,1949	June 30, 1950
Assets:		
Cash	$142.43	$153.27
Grand total	$142.43	$153.27
Liabilities:		
Amount reserved for special appropriation	$141.00	
Total liabilities	$141.00	
Surplus	1.43	$153.27
Grand total	$142.43	$153.27

EXHIBIT A-2

Analysis of Change in Financial Condition

Fiscal Year Ended June 30, 1950

Surplus, June 30, 1950	$153.27	
Surplus, June 30, 1949	1.43	
Increase in surplus		$151.84

Factor Effecting Change in Financial Condition

Increases in surplus:		
Budget surplus	$151.84	
Increase in surplus		$151.84

EXHIBIT A-3, ALTON SCHOOL DISTRICT

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended June 30, 1950

	Forwarded From 1949	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances Unexpended	Balances Overdraft
Administration:							
Salaries of District Officers		$259.00		$259.00	$246.00	$13.00	
Superintendent's Salary		650.00		650.00	631.80	18.20	
Tax for State Wide Supervision		398.00		398.00	398.00		
Salaries of Other Administrative Personnel		500.00		500.00	521.32		$21.23
Supplies and Expenses		400.00		400.00	327.05	72.95	
Instructions:							
Teachers' Salaries		23,000.00		23,000.00	23,165.92		165.92
Books and Other Instructional Aids		700.00		700.00	655.24	44.76	
Scholars' Supplies		900.00		900.00	768.20	131.80	
Supplies and Other Expenses		500.00		500.00	746.26		246.26

EXHIBIT A-3, ALTON SCHOOL DISTRICT (continued)

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended June 30, 1950

	Forwarded From 1949	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances Unexpended	Balances Overdraft
Operation of School Plant:							
Janitors' Salaries		1,900.00		1,900.00	1,894.48	5.52	
Fuel		1,500.00		1,500.00	1,354.60	145.40	
Water, Light and Janitors' Supplies		450.00		450.00	773.34		323.34
Maintenance of School Plant:							
Repairs and Replacements	$141.00	1,400.00		1,541.00	2,589.43		1,048.43
Auxiliary Activities:							
Health Supervision		900.00		900.00	893.69	6.31	
Transportation		8,000.00		8,000.00	8,122.01		122.01
Special Activities		950.00	$2,762.04	3,712.04	4,102.02		389.98
Fixed Charges:							
Retirement		1,380.00		1,380.00	1,110.67	269.33	
Insurance and Bonds		325.00		325.00	164.33	160.67	
Capital Outlay:							
New Equipment		350.00		350.00	1,226.27		876.27
Land					8.82		8.82
	$141.00	$44,462.00	$2,762.04	$47,365.04	$49,699.45	$867.94	$3,202.35

EXHIBIT A-4

Statement of Estimated and Actual Revenue
Fiscal Year Ended June 30, 1950

Revenues

	Estimated	Actual	Excess	Deficit
High school tuition	$1,500.00	$3,627.80	$2,127.80	
Other income	200.00	368.65	168.65	
Dog licenses		189.80	189.80	
	$1,700.00	$4,186.25	$2,486.25	

BUDGET SUMMARY

Actual revenues	$4,186.25		
Estimated revenues	1,700.00		
Revenue surplus		$2,486.25	
Overdrafts of appropriations	$3,202.35		
Unexpended balances of appropriations	867.94		
Net overdraft of appropriations		$2,334.41	
Net budget surplus			$151.84

EXHIBIT B-1

Classified Summary of Receipts and Expenditures
Fiscal Year Ended June 30, 1950

RECEIPTS

Town appropriation			$42,762.00
Other receipts:			
Tuition		$3,627.80	
Dog licenses		189.80	
School lunches		1,660.89	
State of New Hampshire:			
School lunch rebate	$1,101.15		
Refund on teachers' expense	314.75		
		$1,415.90	
Miscellaneous:			
Student Athletic Association	$18.83		
Refund, University of Nebraska	7.00		
Other	28.07		
		$53.90	
			$6,948.29

Total receipts		$49,710.29
Balance, June 30, 1949		142.43
Grand total		$49,852.72

EXPENDITURES

Administration:		
Salaries of district officers	$246.00	
Superintendent's salary	631.80	
Tax for state wide supervision	398.00	
Salaries of other administrative personnel	521.32	
Supplies and expenses	327.05	
		$2,124.17
Instruction:		
Principal's and teachers' salaries	$23,165.92	
Books and other instructional aids	655.24	
Scholars' supplies	768.20	
Supplies and other expenses	746.26	
		$25,335.62
Operation of school plant:		
Salaries of janitors	$1,894.48	
Fuel or heat	1,354.60	
Water, light, supplies and expenses	773.34	
		$4,022.42
Maintenance of school plant:		
Repairs and replacements		2,589.43
Auxiliary activities:		
Health supervision	$893.69	
Transportation	8,122.01	
Special activities and special funds	4,102.02	
		$13,117.72
Fixed charges:		
Insurance	$164.33	
Retirement	1,110.67	
		$1,275.00
Capital outlay:		
Land	$8.82	
New equipment	1,226.27	
		$1,235.09
Total expenditures		$49,699.45
Balance, June 30, 1950		153.27
Grand total		$49,852.72

EXHIBIT B-2

Summary of Receipts and Expenditures and Proof of Treasurer's Balance

Fiscal Year Ended June 30, 1950

Balance, July 1, 1949	$142.43		
Receipts during fiscal year	49,710.29		
		$49,852.72	
Expenditures during fiscal year		49,699.45	
Balance, June 30, 1950			$153.27

PROOF OF BALANCE

Balance on deposit in Farmington National Bank, as per statement dated June 30, 1950		$703.46	
Less: Outstanding checks		2,495.44	
		$1,791.98	
Add: Deposits, July 10, 1950	$942.64		
July 19, 1950	437.30		
August 2, 1950	565.31		
		$1,945.25	
Reconciled bank balance			$153.27

SECTION II

Period, July 1st to December 31st, 1950

EXHIBIT C-1

Classified Summary of Receipts and Expenditures Period, July 1st to December 31st, 1950

RECEIPTS

Town appropriation	$18,500.00
State of New Hampshire:	
Hot lunch program	168.30
Total receipts	$18,668.30
Balance, July 1, 1950	153.27
Grand total	$18,821.57

EXPENDITURES

Administration:		
Superintendent's salary	$816.75	
Tax for state wide supervision	404.00	
Salaries of other administrative personnel	419.35	
Supplies and expenses	286.78	
		$1,926.88
Instruction:		
Principal's and teachers' salaries	$7,020.11	
Books and other instructional aids	428.11	
Scholars' supplies	774.39	
Supplies and other expenses	188.70	
		$8,411.31
Operation of school plant:		
Salaries of janitors	$924.84	
Fuel or heat	468.23	
Water, light, supplies and expenses	227.66	
		$1,620.73
Maintenance of school plant:		
Repairs and replacements		1,086.85
Auxiliary activities:		
Health supervision	$195.12	
Transportation	3,357.20	
Special activities and special funds	191.64	
		$3,743.96
Fixed charges:		
Retirement	$200.19	
Insurance	41.00	
		$241.19
Capital outlay:		
New equipment	$20.47	
Contingency fund	821.14	
		$841.61
Total expenditures		$17,872.53
Balance, December 31, 1950		949.04
Grand total		$18,821.57

EXHIBIT C-2

Summary of Receipts and Expenditures and Proof of Balance Period, July 1st to December 31st, 1950

Balance, July 1, 1950	$153.27		
Receipts	18,668.30		
		$18,821.57	
Expenditures		17,872.53	
Balance, December 31, 1950			$949.04

PROOF OF BALANCE

Balance on deposit in Farmington National Bank as per statement dated December 29, 1950		$2,431.39	
Less: Outstanding checks			
No. 4082	$1.29		
No. 5508	2.92		
No. 5521	160.00		
No. 5533	18.00		
No. 5551	40.10		
No. 5553	235.00		
No. 5554	120.00		
No. 5555	106.00		
No. 5556	160.00		
No. 5557	185.00		
No. 5558	20.00		
No. 5559	10.80		
No. 5560	144.43		
No. 5561	168.02		
No. 5562	12.24		
No. 5563	98.64		
		$1,482.35	
Reconciled bank balance			$949.04